PSC NO. 88 Gas NEW YORK STATE ELECTRIC & GAS CORPORATION Initial Effective Date: 04/01/2021

Statement Type: TSP Statement Number: 43

STATEMENT OF EFFECTIVE TAX SURCHARGE PERCENTAGES

The prices and charges for service under all Service Classifications will be increased by the following surcharge percentages to collect Gross Income Tax in accordance with Section 3.A. of PSC No. 87 and PSC No. 88; plus, where applicable, the municipal tax rate in accordance with Section 3.B. of PSC No. 87 and PSC No. 88, and where applicable, the Temporary Metropolitan Transportation Business Tax Surcharge, in accordance with Section 3.C. of PSC No. 87 and PSC No. 88. For cities, villages or other areas served, the applicable surcharge percentages are as follows:

| | Non-Retail Access | | Retail Access | |
|--|-------------------|--|---------------|-----------------|
| Applicable Surcharge Percentages | Residential | Non-Residential Delivery and Residential and Non-Residential | Residential | Non-Residential |
| | Delivery | Commodity | Delivery | Delivery |
| Orange County | | | | |
| Cities or Villages: Villages of Goshen and Walden | 3.2583% | 1.1723% | 2.2047% | 0.1606% |
| All Other Areas: | 2.2047% | 0.1606% | 2.2047% | 0.1606% |
| Putnam County | | | | |
| City and Villages: | | | | |
| Village of Brewster | 3.2384% | 1.1527% | 2.1849% | 0.1412% |
| All Other Areas: | 2.1849% | 0.1412% | 2.1849% | 0.1412% |
| All Other Counties | | | | |
| Cities: Auburn, Binghamton, Canandaigua, Cortland, Elmira, Geneva, Ithaca, Lockport, Mechanicville, Norwich, Olean, Oneonta and Plattsburgh Villages: Albion, Allegany, Barker, Cayuga, Cayuga Heights, Clyde, Cobleskill, Dannemora, Dansville, Deposit, DeRuyter, Dryden, Dundee, Elbridge, Elmira Heights, Endicott, Groton, Homer, Horseheads, Johnson City, Jordan, Lansing, Lowville, Lyndonville, Manchester, Marcellus, McGraw, Medina, Middleport, Montour Falls - T. of Dix, Montour Falls - T. of Montour, Moravia, Morrisville, Newark, Nunda, Owego, Palmyra, Penn Yan, Port Byron, Port Dickinson, Richfield Springs, Shortsville, Trumansburg, Union Springs, Walton, Waterloo, Watkins Glen - T. of Dix, Watkins Glen - T. of Reading and Weedsport. | 3.0928% | 1.0101% | 2.0408% | 0% |
| All Other Areas | 2.0408% | 0% | 2.0408% | 0% |

ISSUED BY: Joseph J. Syta, Vice President, Controller and Treasurer, Binghamton, New York Cancelled effective 02/01/2022.