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PSC NO: 121 ELECTRICITY NEW YORK STATE ELECTRIC & GAS CORPORATION

Initial Effective Date: 2/1/2014

STATEMENT OF EFFECTIVE TAX SURCHARGE PERCENTAGES

The rates 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 6 (a) of PSC No. 120 and Section 3 (a) of PSC No. 121; plus, where applicable, the 1% municipal tax rate and/or the Temporary Metropolitan Transportation Business Tax Surcharge, in accordance with Sections 6 (b) and (c) of PSC No. 120 and Sections 3 (b) and (c) of PSC No. 121. For cities, villages or other areas served, the applicable surcharge percentages are as follows:

	Non-Retail Access		Retail Access	
		Non-Residential Delivery		
	5	and		
Applicable Surcharge Percentages	Residential	Residential and Non-Residential	Residential	Non-Residential
C	Delivery	Commodity	Delivery	Delivery
Counties of Westchester,				
Putnam, Dutchess and Orange				
	3.1394%	1.0557%	2.0869%	0.0451%
Cities or Villages: Village of Walden				
village of warden				
All Other Areas:	2.0869%	0.0451%	2.0869%	0.0451%
All Other Counties				
An Other Counties				
Cities:				
Auburn, Binghamton, Corning, Elmira,	3.0928%	1.0101%	2.0408%	0%
Geneva, Hornell, Ithaca, Lockport,				
Mechanicville, Norwich, Oneonta				
Villages				
Villages: Addison, Alden, Alfred, Almond, Arkport,	3.0928%	1.0101%	2.0408%	0%
Aurora, Blasdell, Burdett, Canaseraga,	3.072070	1.010170	2.040070	070
Canisteo, Cayuga, Cayuga Heights, Cherry				
Creek, Cooperstown, Clyde, Dannemora,				
Danville, Delhi, Depew, Deposit, Dryden,				
Dundee, East Aurora, Elbridge, Elmira Heights, Endicott, Forestville, Franklin,				
Gowanda, Hamburg, Hammondsport,				
Hobart, Horseheads, Interlaken, Johnson				
City, Jordan, Keeseville, Lancaster,				
Lansing, Leicester, Liberty, Lyons,				
Macedon, Marcellus, Monticello, Montour				
Falls, Moravia, Morrisville, Newark,				
Newark Valley, North Hornell, Odessa, Orchard Park, Owego, Painted Post,				
Palmyra, Penn Yan, Perry, Philmont, Port				
Byron, Port Dickinson, Richfield Springs,				
Riverside, Round Lake, Seneca Falls,				
Sidney, Silver Creek, Sloan, South Dayton,				
Stamford, Trumansburg, Unadilla, Union				
Springs, Van Etten, Walton, Warsaw, Waterloo, Weedsport, Woodridge				
materioo, weedsport, woodinge				
All Other Areas	2.0408%	0%	2.0408%	0%
	2.0408%	0%	2.0408%	0%

Issued by: James A. Lahtinen, Vice President - Rates & Regulatory Economics, Binghamton, NY