

PSC NO: 4 - Steam  
Consolidated Edison Company of New York, Inc.  
Initial Effective Date: 01/01/2009

Leaf: 56  
Revision: 0  
Superseding Revision:

## GENERAL INFORMATION - Continued

### 9. Increase in Rates and Charges

The rates and charges under all Service Classifications shall be increased to reflect the taxes imposed on the Company pursuant to the following statutes:

- a. New York Tax Law, Sections 186-a (Gross Receipt Tax), 209-B, and 1201(a);
- b. New York Tax Law 186-c;
- c. General City Law Section 20-b; and
- d. Village Law Section 5-530.

Refund of all such increases will be made to a Customer who is a vendor of steam to the extent that revenue derived from such vendor to which such increase was applied is not taxed to the Company under such statutes, as shown by the Customer's resale remission certificate.

#### Statement of Percentage Increase in Rates and Charges

The Statement of Percentage Increase in Rates and Charges ("Statement") sets forth the applicable percentage increase in rates and charges in effect for the City of New York. The Statement will reflect: the effective rate under Section 186-a of the New York Tax Law; the effective rate under Section 186-c of the New York Tax Law; a tax surcharge to recover the tax expense imposed by the Temporary Metropolitan Transportation Business Tax Surcharge under Tax Law Section 209-B; and the currently effective rates under the New York Tax Law Section 1201(a), General City Law Section 20-b and Village Law Section 5-530. The percentage increases will be applied to the Company's commodity revenues, revenues derived from transmission and distribution services, and the Company's other income.

Revisions to the Statement of Percentage Increase in Rates and Charges will be made, if appropriate, in accordance with the procedure for other changes in the Statement, to reflect periodic reconciliations for actual tax expense incurred under all Sections of the New York Tax Law and the revenues collected to recover such tax expense.

When a new revenue tax or an increase in the rate of revenue taxes is enacted by a city or a village, the Company will file with the Public Service Commission a revised Statement, apart from this Rate Schedule, not less than fifteen business days before the date on which the Company proposes to increase the percentage increase in rates and charges, but no sooner than the date of the tax enactment to which the Statement responds. When a municipality eliminates or reduces the rate of revenue taxes, the Company will, within the following five business days, cancel the Statement then in effect and, where applicable, replace such canceled Statement with a revised Statement setting forth the reduced percentage increase in rates and charges. All such revised Statements shall become effective no sooner than the date when the tax enactment is filed with the Secretary of State and shall be applicable to bills subject to the tax enactment that are rendered on or after the effective date of the Statement. A copy of the Statement in effect will be shown on the Company's website.

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