

..DID: 21034
 ..TXT: PSC NO: 87 GAS LEAF: 10
 COMPANY: NEW YORK STATE ELECTRIC & GAS CORPORATION REVISION: 6
 INITIAL EFFECTIVE DATE: 12/01/02 SUPERSEDING REVISION: 5
 STAMPS: Issued in compliance with Commission Order in Case 01-G-1668 dated 11/
 RECEIVED: 11/26/02 STATUS: Effective EFFECTIVE: 12/01/02

GENERAL INFORMATION

2. SERVICES:

A charge will be made for all work done on Customer's premises including that portion of the service connection which is located on Customer's premises, as provided in PSC No. 90 Gas, or superseding issues thereof.

3. INCREASE IN PRICES AND CHARGES APPLICABLE WHERE SERVICE IS SUPPLIED:

The prices and charges for service under all service classifications, including minimum charges, will be increased to reflect the following taxes:

A. Section 186-a and Article 9-a of the Tax Law.

Aggregate percentage tax rates will be separately calculated for rates and charges for:

- (1) Sales Service
- (2) Transportation Service

B. Chapter 60, Article 9 and, where applicable, Section 20-b of the General City Law and Section 5-530 of the Village Law. The rates and charges for transportation service are not subject to the one percent (1%) municipal tax imposed on the Company.

C. Section 186-c under Article 9 and Section 209-b under Article 9-a of the Tax Law - - Metropolitan Business Tax Surcharge

For the counties of Putnam and Orange, these surcharge factors will be adjusted to reflect the Temporary Metropolitan Business Tax Surcharge (MTA Tax) as charged to the Company under Section 186-c under Article 9 and Section 209-b under Article 9-a of the Tax Law. A revised surcharge factor will be filed for each year the MTA Tax surcharge is applicable. The actual tax surcharge expense will be reconciled with the amount collected during each 12-month period and a reconciling adjustment will be made, if necessary, for the last two (2) months of each 12-month period.

The total of all prices and charges will be divided by a Tax Surcharge Factor determined as the quantity one (1) minus the quantity of the applicable aggregate tax rate percentage divided by one hundred (100).

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

(Name of Officer, Title, Address)