

..DID: 20971
 ..TXT: PSC NO: 90 GAS LEAF: 91
 COMPANY: NEW YORK STATE ELECTRIC & GAS CORPORATION REVISION: 2
 INITIAL EFFECTIVE DATE: 12/01/02 SUPERSEDING REVISION: 1
 STAMPS: Issued in compliance with Commission order in Case 01-G-1668 dated 11/
 Cancelled by 3 Rev. Leaf No. 91 Effective 02/01/2003
 RECEIVED: 11/26/02 STATUS: Cancelled EFFECTIVE: 12/01/02

GENERAL INFORMATION

15. BILL MITIGATION PLAN: (CONT'D)

A. Definitions: (Cont'd)

- (2) **Mitigation Amount** – the amount of gas supply costs not charged to customers; this amount includes October and November 2002 gas costs not charged to customers and the applicable monthly Mitigation Rates multiplied by the actual billed therms (December 2002 through September 2003).
- (3) **Deferred Credits** – credits retained by the Company for the benefit of customers; specifically, Account 254 (Other Regulatory Liabilities - Unbilled Revenue Pool) and Account 182.3 (Other Regulatory Assets - New York State Tax Deferral), except as provided in Sections XV.3.b and XVII.3 of the Company's September 12, 2002 Joint Proposal, as approved by the PSC in its order issued November 20, 2002 in Cases 01-G-1668 and 01-G-1683.
- (4) **Mitigation Deferral** – the amount of gas supply costs the Company defers on its books with accrued interest for later recovery; this amount is calculated by summing the monthly Mitigation Amount, then subtracting Deferred Credits.
- (5) **Mitigation Adjustment** – the unit cost/therm that is charged to applicable customers to effect recovery of the Mitigation Deferral.
- (6) **SC-01S** – customers receiving service pursuant to PSC No. 87 Gas - Service Classification No. 1 - Residential Service.
- (7) **SC-13T** - customers receiving service pursuant to PSC No. 88 Gas - Service Classification No. 13 - Residential Firm Aggregation Transportation Service (SC-13T).

B. Calculation of Mitigation Rate and Amount:

- (1) All Mitigation Rates and Amounts will be determined on a rate area (RA) basis.

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(Name of Officer, Title, Address)