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 COMPANY: ORANGE AND ROCKLAND UTILITIES, INC. REVISION: 2  
 INITIAL EFFECTIVE DATE: 01/01/02 SUPERSEDING REVISION: 1  
 STAMPS: Issued in compliance with Order in Case 00-M-1556 dated 06/28/01  
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**GENERAL INFORMATION**

15.0 INCREASE IN RATES APPLICABLE IN MUNICIPALITY WHERE SERVICE IS SUPPLIED  
 (Cont'd.)

15.4 **New York State Tax Law Section 186-a (Gross Receipts Tax), Section 20-b of the General City Law, and Section 5-530 of the Village Law** - For the purpose of this provision, the following definitions apply. The term "commodity rates and charges" shall mean the "Gas Supply Charge" as set forth in General Information Section

12.1 of this Rate Schedule applicable to customers taking service under Service Classifications Nos. 1 and 2 of this Rate Schedule; the "Average Commodity Cost of Gas" used in establishing the "Minimum Allowable Unit Charge" as set forth under Service Classification Nos. 3, 5, and 7 of this Rate Schedule; the "Balancing Fee" as set forth under Service Classification No. 6 of this Rate Schedule; the "Over- and Under-delivery Charges", the "Penalty Charge", the "Emergency Service Charge", the "Marginal Cost Charge", and the "Real-time Value Component" as set under Service Classifications Nos. 3, 8, 9, 10, and 14 of this Rate Schedule, as applicable; all of the charges set forth under Service Classifications Nos. 11 and 13 of this Rate Schedule; and the special charges set forth in the General Information Section of this Rate Schedule. The term "delivery rates and charges" shall mean all other rates and charges.

The tax expense shall be recovered through separate residential and non-residential surcharge factors applicable to the delivery rates and charges and surcharge factors applicable to the commodity rates and charges. The commodity and delivery rates and charges shall be divided by the applicable surcharge factors for the appropriate municipality.

15.5 **Statement of Increase in Rates and Charges** - The applicable tax surcharge factors shall be set forth on the "Statement of Increase in Rates and Charges" (the "Statement") filed with the Commission. Whenever there is a change in a rate of tax imposed on the Company or the amount to be collected or reconciled, the Company shall file with the Commission a new Statement reflecting such new surcharge factors. Such Statement shall be filed not less than fifteen (15) business days before the date on which the Statement is proposed to be effective, which shall be no sooner than the date of the tax enactment to which the Statement responds, and no sooner than the date when the tax enactment is filed with the Secretary of State. Such new surcharge factors shall apply to bills that are rendered on and after the effective date of the Statement. Such Statements shall be canceled not more than five (5) business days after the tax enactment either ceases to be effective or is modified so as to reduce the tax rate. Such Statement will be available to the public at Company offices at which application for service may be made.

**Issued By: Stephen B. Bram, President, Pearl River, New York**  
**(Name of Officer, Title, Address)**