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COMPANY: NEW YORK STATE ELECTRIC & GAS CORPORATION REVISION: 0
INITIAL EFFECTIVE DATE: 12/10/98 SUPERSEDING REVISION:
STAMPS: Issued in compliance with commission order in Case 98-G-0845 dated 12/
RECEIVED: 12/10/98 STATUS: Effective EFFECTIVE: 12/10/98

SERVICE CLASSIFICATION NO. 2 (CONT'D)

GENERAL SERVICE (CONT'D)

SPECIAL PROVISIONS: (CONT'D)

E. Economic Incentives (Binghamton Area): (Cont'd)

Pursuant to Section 186-a.8 of the New York State Tax Law, the applicable price for service to a commercial or industrial customer of the company, other than a "retail enterprise" as defined in Section 210.12(k)(i) and (ii) of the New York State Tax Law, which is certified pursuant to General Municipal Law Section 963, and which has claimed an Economic Development Zone Wages tax credit under New York State Tax Law Section 210.19, 606(k), 1456(e) or 1511(g) during the previous fifteen (15) months, as evidenced by a certificate issued by the Commissioner of Taxation and Finance to such Customer, shall be reduced by three percent (3%). The three percent (3%) price reduction shall apply to service supplied on and after the first day of the next billing cycle following receipt by the Company of the Customer's application containing:

- (1) A notarized copy of a self-certification (subject to review by the Commissioner of Taxation and Finance) that the Customer is not a retail enterprise as defined in Tax Law Section 210.12(k)(i) and (ii);
- (2) A copy of the certificate of the Local Economic Development Zone Administrator showing that the Customer has been certified pursuant to General Municipal Law Section 963; and
- (3) A copy of the certificate of the Commissioner of Taxation and Finance showing that the Customer has claimed an Economic Development Zone Wages Tax Credit under any of the aforementioned provisions of the Tax Law.

The price reduction provided pursuant to this provision shall cease to apply fifteen (15) months from the date of the certificate of the Commissioner of Taxation and Finance or immediately at such time as the Company receives written notification from the Local Economic Development Zone Administrator that the Customer's certificate under the General Municipal Law Section 963 is revoked. The price reduction available under this section shall expire immediately if it is no longer required by Section 186-a.8 of the New York State Tax Law.

Issued By: George E. Bonner, Vice President - Gas Operations & Marketing, Binghamton, NY
(Name of Officer, Title, Address)