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..TXT: PSC NO: 87 GAS LEAF: 10  
COMPANY: NEW YORK STATE ELECTRIC & GAS CORPORATION REVISION: 0  
INITIAL EFFECTIVE DATE: 03/07/97 SUPERSEDING REVISION:  
STAMPS:  
Cancelled by 1 Rev. Leaf No. 10 Effective 04/13/1998  
RECEIVED: 12/18/96 STATUS: Cancelled EFFECTIVE: 03/07/97

### GENERAL INFORMATION

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

The prices and charges for service under all service classifications, including the Minimum Charge, will be increased to reflect the aggregate percentage rate of the taxes imposed on the Company's gas revenues pursuant to Sections 186 and 186-a of the New York State Tax Law, Chapter 60, Article 9 and, where applicable, Section 20-b of the General City Law and Section 5-530 of the Village Law.

The total of all prices and charges will be divided by the applicable Revenue Tax Surcharge (RTS) factor.

The applicable RTS factors will be set forth on a statement filed with the PSC. The RTS used shall be based on the state, city and village taxes in effect as of November 30, 1995. On August 1, 1998, the Company will file a new RTS Statement which will reflect current tax rates in effect at that time.

Such statement will be duly filed with the PSC, apart from this schedule, and will be readily accessible to the public.

A. Surcharges Pursuant to PSC Order Permitting Recovery of Revised Tax, Issued June 14, 1993, in Case Nos. 27611 and 93-M-0411

For the period December 1, 1995 to July 31, 1998, a surcharge on all applicable prices and charges shall consist of two (2) parts:

- (1) A percentage designed to recover the expense of the Section 188 seven and one-half percent (7.5%) surcharge on current Gross Revenue Taxes (GRT), and
- (2) A percentage designed to recover the forecast expense of the Section 188 surcharge on excess dividends for the twelve months ending December 31, 1995.

Issued By: Michael I. German, Senior Vice President, Binghamton, New York  
(Name of Officer, Title, Address)