Received: 01/10/2014



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January 10, 2014

Honorable Kathleen H. Burgess Secretary New York State Department of Public Service 3 Empire State Plaza, 19th Floor Albany, New York 12223

Dear Secretary Burgess:

Orange and Rockland Utilities, Inc. (the "Company") hereby submits for filing Statement of Increase in Rates and Charges No. RTS-5 to its Schedule for Electric Service P.S.C. No. 3 - ELECTRICITY. The Company also filed today Statement of Increase in Rates and Charges No. RTS-46 to its Schedule for Gas Service P.S.C. No. 4 – GAS. These Statements are issued January 10, 2014 to become effective February 1, 2014.

The Company's tariff schedules, General Information Section No. 19 of P.S.C. No. 3 – Electricity and General Information Section No. 15 of P.S.C. No. 4 – Gas, provide for the reconciliation of the Temporary Metropolitan Transportation Authority Business Tax Surcharge (MTA Tax) recoveries with the MTA Tax expenses. The tariff provisions further provide for adjustment, if necessary, of the revenue tax surcharge rates in the last two months of each fiscal period to reflect the results of the reconciliation.

Attached are work papers detailing the reconciliation and determination of the proposed electric and gas MTA Tax Surcharge rates for the billing months of February and March 2014.

Questions regarding this filing can be directed to Cheryl M. Ruggiero at (212) 460-3189.

Very truly yours,

/s/

William A. Atzl, Jr. Director – Rate Engineering