



Orange and Rockland Utilities, Inc.
4 Irving Place
New York NY 10003-0987
www.oru.com

January 8, 2016

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-51 to its Schedule for Gas Service P.S.C. No. 4 - GAS. The Company also filed today Statement of Increase in Rates and Charges No. RTS-10 to its Schedule for Electric Service, P.S.C. No. 3 - Electricity. These Statements are issued January 8, 2016 to become effective February 1, 2016.

The Company's tariff schedules, General Information Section No. 15 of P.S.C. No. 4 - Gas and General Information Section No. 19 of P.S.C. No. 3 - Electricity, provide for 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 2016.

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

Very truly yours,

/s/

William A. Atzl, Jr.
Director – Rate Engineering