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March 10, 1999

Honorable Debra Renner
Acting Secretary
State of New York
Department of Public Service
Three Empire State Plaza
Albany, NY 12223

Dear Acting Secretary Renner:

Orange and Rockland Utilities, Inc. hereby transmits for electronic filing its Statement of Increase in Rates and Charges No. RTS-5 to the Schedule for Gas Service P.S.C. No. 4 - GAS. Under separate cover, the Company also filed its Statement of Increase in Rates and Charges No. RTS-58 to its Schedule for Electric Service, P.S.C. No. 2 - Electricity. These statements are issued March 10, 1999 to become effective April 1, 1999.

The Company's tariff schedules, Section 15 of P.S.C. No. 4 - Gas and Section 18 of P.S.C. No. 2 - Electricity, provide for reconciliation of the Temporary Metropolitan Transportation Authority Business Tax Surcharge (MTA Tax) recoveries with the MTA Tax expenses.

Workpapers detailing the determination of the proposed MTA Tax surcharge rates are being submitted with the Company's electric filing.

Very truly yours,

William A. Atzl, Jr.
Manager, Regulatory

Affairs