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> ORANGE AND ROCKLAND UTILITIES, INC. 4 Irving Place New York, New York 10003

> > March 19, 2003

Honorable Janet H. Deixler Secretary State of New York Department of Public Service Three Empire State Plaza Albany, NY 12223

Dear Secretary Deixler:

Orange and Rockland Utilities, Inc. hereby transmits for electronic filing its Statement of Increase in Rates and Charges No. RTS-20 to its 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-73 to its Schedule for Electric Service, P.S.C. No. 2 - Electricity. These Statements are issued March 19, 2003 to become effective April 1, 2003.

On March 11, 2003 the Company submitted its annual filing to recover the tax expense imposed by the temporary Metropolitan Transportation Authority ("MTA") Business Tax Surcharge, pursuant to New York State Tax Law Sections 209-b and 186-c. The Company's March 11, 2003 submission included the filing of Statement of Increase in Rates and Charges No. RTS 19 to its Schedule for Gas Service P.S.C. No. 4 - Gas reflecting the MTA tax liability on the Company's (1) 2001 New York State Income Tax and (2) 2002 Gross Income Tax.

This filing includes the Company's estimated MTA tax liability on its 2002 New York State Income that was not included in the Company's March 11, 2003 filing.

This filing is made in accordance with the Company's tariff schedules, Section 15 of P.S.C. No. 4 - Gas and Section 18 of P.S.C. No. 2 - Electricity, which require the Company to recover the tax expense imposed by the temporary Metropolitan Transportation Authority Business Tax Surcharge pursuant to New York State Tax Law Sections 209-b and 186-c. A revised surcharge is filed annually to be effective for the fiscal period April 1 through March 31.

Work papers detailing the determination of the proposed MTA Tax electric and gas surcharge factors are being submitted with the Company's electric filing.

Very truly yours,

William A. Atzl, Jr. Manager - Electric and Gas Rate Design - O&R