

..DID: 11042
..TXT:

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

December 17, 1999

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

RE: Case No. 98-M-0489 - In the Matter of 1997
Revisions to the New York State Tax Law and the
Utility Recoupment from Ratepayers, filed in
Case 27611.

Dear Acting Secretary Renner,

Orange and Rockland Utilities, Inc. (the "Company") hereby submits for filing Statement No. RTS-6 and Leaf No. 92 Revision 2 to its Schedule for Gas Service, P.S.C. No. 4 Gas. This statement and tariff leaf are issued December 17, 1999 to become effective January 1, 2000. This filing is submitted in compliance with the Commission's November 18, 1999 Order in Case 98-M-0489.

The purpose of this filing is to reduce the Company's revenue tax recovery rates billed to customers by the amount of the reduction to the New York State Gross Income Tax rate from 3.25% to 2.50% effective January 1, 2000.

Included with this filing is the General Filing Information Form. The requirement for newspaper publication of this filing is waived per the Commission's November 18, 1999 Order.

Questions regarding this filing can be directed to me at (212) 460-3308.

Very truly yours,

William A. Atzl, Jr.
Manager - Electric and

Gas

Rate Design - O&R