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

January 11, 2002

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-14 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-67 to its Schedule for Electric Service, P.S.C. No. 2 - Electricity. These Statements are issued January 11, 2002 to become effective February 1, 2002.

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. 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.

Workpapers detailing the reconciliation and determination of the proposed MTA Tax surcharge rates for the billing months of February and March 2002 are being submitted with the Company's electric filing.

Very truly yours,

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