

PSC NO: 121 ELECTRICITY
NEW YORK STATE ELECTRIC & GAS CORPORATION
Initial Effective Date: 04/01/08

Statement Type: TSP
Statement Number: 7

STATEMENT OF EFFECTIVE TAX SURCHARGE PERCENTAGES

The rates and charges for service under all Service Classifications will be increased by the following surcharge percentages to collect Gross Income Tax in accordance with Section 6 (a) of PSC No. 120 and Section 3 (a) of PSC No. 121; plus, where applicable, the 1% municipal tax rate and/or the Temporary Metropolitan Transportation Business Tax Surcharge, in accordance with Sections 6 (b) and (c) of PSC No. 120 and Sections 3 (b) and (c) of PSC No. 121. For cities, villages or other areas served, the applicable surcharge percentages are as follows:

| Applicable Surcharge Percentages | Non-Retail Access | | Retail Access | |
|---|----------------------|--|----------------------|--------------------------|
| | Residential Delivery | Non-Residential Delivery and Residential and Non-Residential Commodity | Residential Delivery | Non-Residential Delivery |
| Counties of Westchester, Putnam, Dutchess and Orange | | | | |
| Cities or Villages: | 3.2033% | 1.1184% | 2.1502% | 0.1072% |
| Village of Walden | | | | |
| All Other Areas: | 2.1502% | 0.1072% | 2.1502% | 0.1072% |
| All Other Counties | | | | |
| Cities: | 3.0928% | 1.0101% | 2.0408% | 0% |
| Auburn, Binghamton, Corning, Elmira, Geneva, Hornell, Ithaca, Lockport, Mechanicville, Norwich, Oneonta | | | | |
| Villages: | 3.0928% | 1.0101% | 2.0408% | 0% |
| Addison, Alden, Alfred, Almond, Arkport, Aurora, Blasdell, Burdett, Canaseraga, Canisteo, Cayuga, Cayuga Heights, Cherry Creek, Cooperstown, Clyde, Dannemora, Danville, Delhi, Depew, Deposit, Dryden, Dundee, East Aurora, Elbridge, Elmira Heights, Forestville, Franklin, Gowanda, Hamburg, Hammondsport, Hobart, Horseheads, Interlaken, Johnson City, Jordan, Keeseville, Lancaster, Lansing, Leicester, Liberty, Lyons, Macedon, Marcellus, Monticello, Montour Falls, Moravia, Morrisville, Newark, Newark Valley, North Hornell, Orchard Park, Owego, Painted Post, Palmyra, Penn Yan, Perry, Philmont, Port Byron, Port Dickinson, Richfield Springs, Riverside, Round Lake, Seneca Falls, Sidney, Silver Creek, Sloan, South Dayton, Stamford, Trumansburg, Unadilla, Union Springs, Van Etten, Walton, Warsaw, Waterloo, Weedsport, Woodridge | | | | |
| All Other Areas | 2.0408% | 0% | 2.0408% | 0% |

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