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STATEMENT OF REVENUE TAX SURCHARGES

Effective: January 1, 2004 Applicable to Residential Customers as Defined in Section 1105-A, Article 28 of the New York State Tax Law

The rates and charges for service under Service Classifications of PSC No. 219 Gas shall be increased by multiplying the total of such rates and charges by one plus the following factor pursuant to General Information Rule No. 19 of PSC No. 219 Gas.

	<u>*DELIVERY</u> SURCHARGE	<u>*COMMODITY</u> SURCHARGE		<u>*DELIVERY</u> SURCHARGE	<u>*COMMODITY</u> SURCHARGE
MUNICIPALITY	<u>FACTOR</u>	FACTOR	MUNICIPALITY	FACTOR	FACTOR
City of Albany	3.22581%	1.41988%	City of Syracuse	3.22581%	1.41988%
City of Amsterdam	3.22581%	1.41988%	City of Troy	3.22581%	1.41988%
City of Cohoes	3.22581%	1.41988%	City of Utica	3.22581%	1.41988%
City of Fulton	3.22581%	1.41988%	City of Watertown	3.22581%	1.41988%
City of Glens Falls	3.22581%	1.41988%	City of Watervliet	3.22581%	1.41988%
City of Gloversville	3.22581%	1.41988%	Village of Adams	3.22581%	1.41988%
City of Hudson	3.22581%	1.41988%	Village of Altamont	3.22581%	1.41988%
City of Johnstown	3.22581%	1.41988%	Village of Baldwinsville	3.22581%	1.41988%
City of Little Falls	3.22581%	1.41988%	Village of Ballston Spa	3.22581%	1.41988%
City of Oneida	3.22581%	1.41988%	Village of Brownsville	3.22581%	1.41988%
City of Oswego	3.22581%	1.41988%	Village of Camillus	3.22581%	1.41988%
City of Rensselaer	3.22581%	1.41988%	Village of Canajoharie	3.22581%	1.41988%
City of Rome	3.22581%	1.41988%	Village of Canastota	3.22581%	1.41988%
City of Saratoga Springs	3.22581%	1.41988%	Village of Carthage	3.22581%	1.41988%
City of Schenectady	3.22581%	1.41988%	Village of Castleton-on- Hudson	3.22581%	1.41988%

*Surcharge Factor = tax rate divided by one minus the tax rate.

STATEMENT TYPE: RTS STATEMENT NO: 3 PAGE: 2 OF 6

STATEMENT OF REVENUE TAX SURCHARGES

Effective: January 1, 2004 Applicable to Residential Customers as Defined in Section 1105-A, Article 28 of the New York State Tax Law

	<u>*DELIVERY</u> SURCHARGE	<u>*COMMODITY</u> <u>SURCHARGE</u>		*DELIVERY SURCHARGE	*COMMODITY SURCHARGE
<u>MUNICIPALITY</u>	FACTOR	FACT OR	<u>MUNICIPALITY</u>	FACTOR	FACTOR
Village of Cazenovia	3.22581%	1.41988%	Village of Liverpool	3.22581%	1.41988%
Village of Central Square	3.22581%	1.41988%	Village of Manlius	3.22581%	1.41988%
Village of Chittenango	3.22581%	1.41988%	Village of Mexico	3.22581%	1.41988%
Village of Clayville	3.22581%	1.41988%	Village of Minoa	3.22581%	1.41988%
Village of Colonie	3.22581%	1.41988%	Village of North Syracuse	3.22581%	1.41988%
Village of Deferiet	3.22581%	1.41988%	Village of Phoenix	3.22581%	1.41988%
Village of Dexter	3.22581%	1.41988%	Village of Pulaski	3.22581%	1.41988%
Village of Dolgeville	3.22581%	1.41988%	Village of Ravena	3.22581%	1.41988%
Village of East Syracuse	3.22581%	1.41988%	Village of Sackets Harbor	3.22581%	1.41988%
Village of Fayetteville	3.22581%	1.41988%	Village of Sandy Creek	3.22581%	1.41988%
Village of Fort Edward	3.22581%	1.41988%	Village of Scotia	3.22581%	1.41988%
Village of Fort Plain	3.22581%	1.41988%	Village of Sk aneateles	3.22581%	1.41988%
Village of Frankfort	3.22581%	1.41988%	Village of Solvay	3.22581%	1.41988%
Village of Glen Park	3.22581%	1.41988%	Village of South Glens Falls	3.22581%	1.41988%
Village of Greenwich	3.22581%	1.41988%	Village of Tully	3.22581%	1.41988%
Village of Herkimer	3.22581%	1.41988%	Village of Victory Mills	3.22581%	1.41988%
Village of Hudson Falls	3.22581%	1.41988%	Village of Voorheesville	3.22581%	1.41988%
Village of Ilion	3.22581%	1.41988%	Village of West Carthage	3.22581%	1.41988%
Village of Lacona	3.22581%	1.41988%	All Other Municipalities	2.17114%	0.40161%
Village of Lake George	3.22581%	1.41988%			

*Surcharge Factor = tax rate divided by one minus the tax rate.

STATEMENT TYPE: RTS STATEMENT NO: 3 PAGE: 3 OF 6

STATEMENT OF REVENUE TAX SURCHARGES

Effective: January 1, 2004

Applicable to Non-Residential Customers as Defined in Section 1105-A, Article 28 of the New York State Tax Law, Exclusive of Service Classification Nos. 9 and 14

The rates and charges for service under Service Classifications of PSC No. 219 Gas shall be increased by multiplying the total of such rates and charges by one plus the following factor pursuant to General Information Rule No. 19 of PSC No. 219 Gas.

	<u>*DELIVERY</u> SURCHARGE	<u>*COMMODITY</u> SURCHARGE		<u>*DELIVERY</u> SURCHARGE	<u>*COMMODITY</u> SURCHARGE
MUNICIPALITY	FACTOR	<u>FACTOR</u>	MUNICIPALITY	<u>FACTOR</u>	FACTOR
City of Albany	1.55506%	1.41988%	City of Syracuse	1.55506%	1.41988%
City of Amsterdam	1.55506%	1.41988%	City of Troy	1.55506%	1.41988%
City of Cohoes	1.55506%	1.41988%	City of Utica	1.55506%	1.41988%
City of Fulton	1.55506%	1.41988%	City of Watertown	1.55506%	1.41988%
City of Glens Falls	1.55506%	1.41988%	City of Watervliet	1.55506%	1.41988%
City of Gloversville	1.55506%	1.41988%	Village of Adams	1.55506%	1.41988%
City of Hudson	1.55506%	1.41988%	Village of Altamont	1.55506%	1.41988%
City of Johnstown	1.55506%	1.41988%	Village of Baldwinsville	1.55506%	1.41988%
City of Little Falls	1.55506%	1.41988%	Village of Ballston Spa	1.55506%	1.41988%
City of Oneida	1.55506%	1.41988%	Village of Brownsville	1.55506%	1.41988%
City of Oswego	1.55506%	1.41988%	Village of Camillus	1.55506%	1.41988%
City of Rensselaer	1.55506%	1.41988%	Village of Canajoharie	1.55506%	1.41988%
City of Rome	1.55506%	1.41988%	Village of Canastota	1.55506%	1.41988%
City of Saratoga Springs	1.55506%	1.41988%	Village of Carthage	1.55506%	1.41988%
City of Schenectady	1.55506%	1.41988%	Village of Castleton-on- Hudson	1.55506%	1.41988%

*Surcharge Factor = tax rate divided by one minus the tax rate.

STATEMENT TYPE: RTS STATEMENT NO: 3 PAGE: 4 OF 6

STATEMENT OF REVENUE TAX SURCHARGES

Effective: January 1, 2004

Applicable to Non-Residential Customers as Defined in Section 1105-A, Article 28 of the New York State Tax Law, Exclusive of Service Classification Nos. 9 and 14

	<u>*DELIVERY</u> SURCHARGE	<u>*COMMODITY</u> SURCHARGE		<u>*DELIVERY</u> SURCHARGE	<u>*COMMODITY</u> <u>SURCHARGE</u>
<u>MUNICIPALITY</u>	FACTOR	FACTOR	<u>MUNICIPALITY</u>	FACTOR	FACTOR
Village of Cazenovia	1.55506%	1.41988%	Village of Liverpool	1.55506%	1.41988%
Village of Central Square	1.55506%	1.41988%	Village of Manlius	1.55506%	1.41988%
Village of Chittenango	1.55506%	1.41988%	Village of Mexico	1.55506%	1.41988%
Village of Clayville	1.55506%	1.41988%	Village of Minoa	1.55506%	1.41988%
Village of Colonie	1.55506%	1.41988%	Village of North Syracuse	1.55506%	1.41988%
Village of Deferiet	1.55506%	1.41988%	Village of Phoenix	1.55506%	1.41988%
Village of Dexter	1.55506%	1.41988%	Village of Pulaski	1.55506%	1.41988%
Village of Dolgeville	1.55506%	1.41988%	Village of Ravena	1.55506%	1.41988%
Village of East Syracuse	1.55506%	1.41988%	Village of Sackets Harbor	1.55506%	1.41988%
Village of Fayetteville	1.55506%	1.41988%	Village of Sandy Creek	1.55506%	1.41988%
Village of Fort Edward	1.55506%	1.41988%	Village of Scotia	1.55506%	1.41988%
Village of Fort Plain	1.55506%	1.41988%	Village of Skaneateles	1.55506%	1.41988%
Village of Frankfort	1.55506%	1.41988%	Village of Solvay	1.55506%	1.41988%
Village of Glen Park	1.55506%	1.41988%	Village of South Glens Falls	1.55506%	1.41988%
Village of Greenwich	1.55506%	1.41988%	Village of Tully	1.55506%	1.41988%
Village of Herkimer	1.55506%	1.41988%	Village of Victory Mills	1.55506%	1.41988%
Village of Hudson Falls	1.55506%	1.41988%	Village of Voorheesville	1.55506%	1.41988%
Village of Ilion	1.55506%	1.41988%	Village of West Carthage	1.55506%	1.41988%
Village of Lacona	1.55506%	1.41988%	All Other Municipalities	0.53409%	0.40161%
Village of Lake George	1.55506%	1.41988%			

*Surcharge Factor = tax rate divided by one minus the tax rate.

STATEMENT TYPE: RTS STATEMENT NO: 3 PAGE: 5 OF 6

STATEMENT OF REVENUE TAX SURCHARGES

Effective: January 1, 2004

Applicable to Customers Taking Service Under Service Classification Nos. 9 and 14

The rates and charges for service under Service Classifications of PSC No. 219 Gas shall be increased by multiplying the total of such rates and charges by one plus the following factor pursuant to General Information Rule No. 19 of PSC No. 219 Gas.

	*DELIVERY SURCHARGE	*COMMODITY SURCHARGE		*DELIVERY SURCHARGE	*COMMODITY SURCHARGE
<u>MUNICIPALITY</u>	FACTOR	FACTOR	<u>MUNICIPALITY</u>	FACTOR	FACTOR
City of Albany	2.70236%	1.41988%	City of Syracuse	2.70236%	1.41988%
City of Amsterdam	2.70236%	1.41988%	City of Troy	2.70236%	1.41988%
City of Cohoes	2.70236%	1.41988%	City of Utica	2.70236%	1.41988%
City of Fulton	2.70236%	1.41988%	City of Watertown	2.70236%	1.41988%
City of Glens Falls	2.70236%	1.41988%	City of Watervliet	2.70236%	1.41988%
City of Gloversville	2.70236%	1.41988%	Village of Adams	2.70236%	1.41988%
City of Hudson	2.70236%	1.41988%	Village of Altamont	2.70236%	1.41988%
City of Johnstown	2.70236%	1.41988%	Village of Baldwinsville	2.70236%	1.41988%
City of Little Falls	2.70236%	1.41988%	Village of Ballston Spa	2.70236%	1.41988%
City of Oneida	2.70236%	1.41988%	Village of Brownsville	2.70236%	1.41988%
City of Oswego	2.70236%	1.41988%	Village of Camillus	2.70236%	1.41988%
City of Rensselaer	2.70236%	1.41988%	Village of Canajoharie	2.70236%	1.41988%
City of Rome	2.70236%	1.41988%	Village of Canastota	2.70236%	1.41988%
City of Saratoga Springs	2.70236%	1.41988%	Village of Carthage	2.70236%	1.41988%
City of Schenectady	2.70236%	1.41988%	Village of Castleton-on- Hudson	2.70236%	1.41988%

*Surcharge Factor = tax rate divided by one minus the tax rate.

STATEMENT TYPE: RTS STATEMENT NO: 3 PAGE: 6 OF 6

STATEMENT OF REVENUE TAX SURCHARGES

Effective: January 1, 2004

Applicable to Customers Taking Service Under Service Classification Nos. 9 and 14

<u>MUNICIPALITY</u>	<u>*DELIVERY</u> <u>SURCHARGE</u> <u>FACTOR</u>	<u>*COMMODITY</u> <u>SURCHARGE</u> <u>FACTOR</u>	<u>MUNICIPALITY</u>	<u>*DELIVERY</u> <u>SURCHARGE</u> <u>FACTOR</u>	<u>*COMMODITY</u> <u>SURCHARGE</u> <u>FACTOR</u>
Village of Cazenovia	2.70236%	1.41988%	Village of Liverpool	2.70236%	1.41988%
Village of Central Square	2.70236%	1.41988%	Village of Manlius	2.70236%	1.41988%
Village of Chittenango	2.70236%	1.41988%	Village of Mexico	2.70236%	1.41988%
Village of Clayville	2.70236%	1.41988%	Village of Minoa	2.70236%	1.41988%
Village of Colonie	2.70236%	1.41988%	Village of North Syracuse	2.70236%	1.41988%
Village of Deferiet	2.70236%	1.41988%	Village of Phoenix	2.70236%	1.41988%
Village of Dexter	2.70236%	1.41988%	Village of Pulaski	2.70236%	1.41988%
Village of Dolgeville	2.70236%	1.41988%	Village of Ravena	2.70236%	1.41988%
Village of East Syracuse	2.70236%	1.41988%	Village of Sackets Harbor	2.70236%	1.41988%
Village of Fayetteville	2.70236%	1.41988%	Village of Sandy Creek	2.70236%	1.41988%
Village of Fort Edward	2.70236%	1.41988%	Village of Scotia	2.70236%	1.41988%
Village of Fort Plain	2.70236%	1.41988%	Village of Skaneateles	2.70236%	1.41988%
Village of Frankfort	2.70236%	1.41988%	Village of Solvay	2.70236%	1.41988%
Village of Glen Park	2.70236%	1.41988%	Village of South Glens Falls	2.70236%	1.41988%
Village of Greenwich	2.70236%	1.41988%	Village of Tully	2.70236%	1.41988%
Village of Herkimer	2.70236%	1.41988%	Village of Victory Mills	2.70236%	1.41988%
Village of Hudson Falls	2.70236%	1.41988%	Village of Voorheesville	2.70236%	1.41988%
Village of Ilion	2.70236%	1.41988%	Village of West Carthage	2.70236%	1.41988%
Village of Lacona	2.70236%	1.41988%	All Other Municipalities	1.65830%	0.40161%
Village of Lake George	2.70236%	1.41988%			

*Surcharge Factor = tax rate divided by one minus the tax rate.