

PSC NO: 121 ELECTRICITY
NEW YORK STATE ELECTRIC & GAS CORPORATION
 Initial Effective Date: 01/01/05

Statement Type: TSF
 Statement Number: 5

STATEMENT OF EFFECTIVE TAX SURCHARGE FACTORS

The rates and charges for service under all Service Classifications will be increased by dividing the total of such rates and charges by a surcharge factor which collects 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, 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 factors are as follows:

*** COUNTIES OF WESTCHESTER, PUTNAM, DUTCHESS AND ORANGE ***

Cities or Villages: Surcharge Factor: Bundled: .981551 Delivery Only: .986632
 Village of Walden

All Other Areas: Surcharge Factor: Bundled: .991524 Delivery Only: .986632

*** ALL OTHER COUNTIES ***

Cities: Surcharge Factor: Bundled: .984148 Delivery Only: .989243

Auburn	Elmira	Ithaca	Norwich
Binghamton	Geneva	Lockport	Oneonta
Corning	Hornell	Mechanicville	

Villages: Surcharge Factor: Bundled: .984148 Delivery Only: .989243

Addison	Deposit	Liberty	Port Byron
Alden	Dryden	Lyons	Port Dickinson
Alfred	Dundee	Macedon	Riverside
Almond	East Aurora	Marcellus	Round Lake
Arkport	Elbridge	Monticello	Seneca Falls
Aurora	Elmira Heights	Montour Falls	Sidney
Blasdell	Forestville	Moravia	Silver Creek
Burdett	Franklin	Morrisville	Sloan
Canaseraga	Gowanda	Newark	South Dayton
Canisteo	Hamburg	Newark Valley	Stamford
Cayuga	Hammondsport	North Hornell	Trumansburg
Cayuga Heights	Hobart	Orchard Park	Unadilla
Cherry Creek	Interlaken	Owego	Union Springs
Cooperstown	Johnson City	Painted Post	Van Etten
Clyde	Jordan	Palmyra	Walton
Dannemora	Keeseville	Penn Yan	Warsaw
Dansville	Lancaster	Perry	Waterloo
Delhi	Lansing	Philmont	Weedsport
Depew	Leicester		Woodridge

All Other Areas: Surcharge Factor: Bundled: .994148 Delivery Only: .989243

Issued in compliance with Order in Case 00-M-1556 dated 06/28/01.

Issued by: James A. Lahtinen, Vice President - Rates & Regulatory Economics, Binghamton, NY