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PSC NO. 87 Gas NEW YORK STATE ELECTRIC & GAS CORPORATION

Initial Effective Date: 04/01/10

STATEMENT OF EFFECTIVE TAX SURCHARGE PERCENTAGES

The prices 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 3.A. of PSC No. 87 and PSC No. 88; plus, where applicable, the 1% municipal tax rate in accordance with Section 3.B. of PSC No. 87 and PSC No. 88, and where applicable, the Temporary Metropolitan Transportation Business Tax Surcharge, in accordance with Section 3.C. of PSC No. 87 and PSC No. 88. For cities, villages or other areas served, the applicable surcharge percentages are as follows:

	Non-Retail Access		Retail Access	
Applicable Surcharge Percentages	Residential	Non-Residential Delivery and Residential and Non-Residential	Residential	Non-Residential
	Delivery	Commodity	Delivery	Delivery
Orange County				
Cities or Villages: Villages of Goshen and Walden	3.2099%	1.1248%	2.1567%	0.1136%
All Other Areas:	2.1567%	0.1136%	2.1567%	0.1136%
Putnam County				
All Other Areas:	2.1501%	0.1071%	2.1501%	0.1071%
All Other Counties				
Cities: Auburn, Binghamton, Canandaigua, Cortland, Elmira, Geneva, Ithaca, Lockport, Mechanicville, Norwich, Olean, Oneonta and Plattsburgh	3.0928%	1.0101%	2.0408%	0%
Villages: Albion, Allegany, Cayuga, Cayuga Heights, Clyde, Cobleskill, Dannemora, Dansville, Deposit, DeRuyter, Dryden, Dundee, Elbridge, Elmira Heights, Groton, Homer, Horseheads, Johnson City, Jordan, Lansing, Lowville, Lyndonville, Lyons, Macedon, Manchester, Marcellus, McGraw, Medina, Middleport, Montour Falls - T. of Dix, Montour Falls - T. of Montour, Moravia, Morrisville, Newark, Nunda, Owego, Palmyra, Penn Yan, Port Byron, Port Dickinson, Richfield Springs, Seneca Falls, Shortsville, Trumansburg, Union Springs, Walton, Waterloo, Watkins Glen - T. of Dix, Watkins Glen - T. of Reading and Weedsport.	3.0928%	1.0101%	2.0408%	0%
All Other Areas	2.0408%	0%	2.0408%	0%

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