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PSC NO. 88 Gas NEW YORK STATE ELECTRIC & GAS CORPORATION

Initial Effective Date: 8/1/14

Issued in compliance with Order in Case 13-M-0551, dated 7/24/2014

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 3.A. of PSC No. 87 and PSC No. 88; plus, where applicable, the 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	
		Non-Residential Delivery		
Applicable Surcharge Percentages	Residential Delivery	and Residential and Non-Residential Commodity	Residential Delivery	Non-Residential Delivery
Orange County				
Cities or Villages: Villages of Goshen and Walden	3.2764%	1.1900%	2.2226%	0.1781%
All Other Areas:	2.2226%	0.1781%	2.2226%	0.1781%
Putnam County	2.222070	5.176176	2.222070	0.170170
All Other Areas:	2.2308%	0.1862%	2.2308%	0.1862%
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, Barker, Cayuga, Cayuga Heights, Clyde, Cobleskill, Dannemora, Dansville, Deposit, DeRuyter, Dryden, Dundee, Elbridge, Elmira Heights, Endicott, 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, 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%
w eeusport.	2.0408%	0%	2.0408%	0%

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

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