

PSC NO: 10 – Electricity
Consolidated Edison Company of New York, Inc.
Initial Effective Date: 11/01/2011

Leaf: 471
Revision: 0
Superseding Revision:

**SERVICE CLASSIFICATION NO. 11
BUY-BACK SERVICE**

Common Provisions - Continued

Tax Reimbursement

The Company will reimburse monthly each Customer hereunder who is both a Customer of the Company for gas transportation services under Service Classification No. 9 of the Company's Schedule for Gas Service and a gas importer as defined in Section 189 (b) (1) of the New York Tax Law that meets one or more of the conditions stated in Section 149-b of Chapter 166 of the Laws of 1991, for the amount of taxes paid by the Customer under Sections 189, 189-a, and 189-b of the New York Tax Law, less any tax refund received by the Customer, on the gas services (as defined in Section 189) used in the production of energy purchased by the Company hereunder. Subject to review by the Company, the Customer shall certify to the Company the volume of gas used in the production of energy purchased by the Company hereunder.

The Company will reimburse quarterly each Customer hereunder who is not a Customer of the Company for gas transportation services under Service Classification No. 9 of the Company's Schedule for Gas Service but who is a gas importer as defined in Section 189 (b) (1) of the New York Tax Law that meets one or more of the conditions stated in Section 149-b of Chapter 166 of the Laws of 1991, for the amount of taxes paid under Sections 189, 189-a, and 189-b of the New York Tax Law, less any tax refund received by the Customer, on the gas services (as defined in Section 189) used in the production of energy purchased by the Company hereunder, provided that the Customer submits to the Company promptly upon filing with the State Tax Commission a copy of each tax return filed by the Customer showing payment of such taxes and all refund applications granted by the State Tax Commission. Subject to review by the Company, the Customer shall certify to the Company the volume of gas used in the production of energy purchased by the Company hereunder.

Issued by: Robert N. Hoglund, Senior Vice President & Chief Financial Officer, New York, NY