

PSC NO: 121 ELECTRICITY  
NEW YORK STATE ELECTRIC & GAS CORPORATION  
Initial Effective Date: 01/01/06

Leaf: 5  
Revision: 1  
Superseding Revision: 0

## GENERAL INFORMATION

### 2. Determination of Demand and Energy Use: (Cont'd.)

<u>Average Monthly Burning Hours</u>			
<u>Month</u>	<u>Hours</u>	<u>Month</u>	<u>Hours</u>
January	442	July	271
February*	370	August	306
March	367	September	340
April	309	October	395
May	285	November	420
June	258	December	447
*Leap Year February	382		

### 3. Additional Charges Applicable Where Service is Supplied:

The rates and charges for service under all Service Classifications, including minimum charges, will be increased to collect taxes pursuant to:

- a) Section 186-a and Article 9 of the Tax Law (Gross Income Tax "GIT").
- b) Chapter 60, Article 9 and, where applicable, Section 20-b of the General City Law and Section 5-530 of the Village Law. The rates and charges for retail access service are not subject to the 1% Municipal Tax ("Muni Tax") imposed on the Company.
- c) Section 186-c and Section 209-b under Article 9 of the Tax Law -- Metropolitan Business Tax Surcharge.

For the counties of Westchester, Putnam, Dutchess and Orange, the surcharge percentages will be adjusted to reflect the Temporary Metropolitan Business Tax Surcharge ("MTA Tax") as charged to the Corporation under Section 186-c and Section 209-b under Article 9 of the Tax Law. A revised surcharge percentage will be filed for each year the MTA Tax surcharge is applicable. The actual tax surcharge expense will be reconciled with the amount collected during each 12-month period and a reconciling adjustment will be made, if necessary, for the last two months of each 12-month period.

Aggregate percentage tax rates will be separately calculated for rates and charges for:

- 1) Residential Non-Retail Access Delivery Service
- 2) Non-Residential Non-Retail Access Delivery Service
- 3) Non-Retail Access Commodity Service (Residential and Non-Residential)
- 4) Residential Retail Access Delivery Service
- 5) Non-Residential Retail Access Delivery Service

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