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COMPANY: NEW YORK STATE ELECTRIC & GAS CORPORATION REVISION: 2
INITIAL EFFECTIVE DATE: 06/26/00 SUPERSEDING REVISION: 1
STAMPS:
Cancelled by 3 Rev. Leaf No. 89 Effective 06/24/2002
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GENERAL INFORMATION

13. CHARGES FOR SPECIAL SERVICES: (CONT'D)

B. Definition of Cost:

Cost will include labor, transportation, material and overhead as follows:

- (1) Labor cost shall be the applicable payroll rate including a pro rata share of vacation, holiday, and lost time, related insurance, retirement and tax expenses.
- (2) Transportation cost shall include the use of vehicles at rates covering operation, maintenance and carrying charges.
- (3) Material cost shall be at manufacturers' list prices or in the event no such list prices are available, at the Company's storeroom cost plus appropriate storeroom overheads, applicable sales taxes, and carrying charges.
- (4) Overhead cost shall include supervision, small tools, office costs, engineering, drafting, administration and inspection and shall be applied at the appropriate rate to the foregoing items.
- (5) In each instance, during ordinary working hours one-half (1/2) hour will be considered as the minimum and during other hours, the minimum shall be three-quarters (3/4) of an hour.

Issued By: George E. Bonner, Vice President - Gas Operations & Marketing, Binghamton, NY
(Name of Officer, Title, Address)