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**COMPANY: CONSOLIDATED EDISON COMPANY OF NEW YORK, INC. REVISION: 3**  
**INITIAL EFFECTIVE DATE: 01/01/03 SUPERSEDING REVISION: 2**  
**STAMPS: Issued in compliance with Order in Case No. 00-M-1556 dated June 28, 2**  
**Cancelled by 4 Rev. Leaf No. 169 Effective 01/01/2003**  
**RECEIVED: 11/27/02 STATUS: Cancelled EFFECTIVE: 01/01/03**

#### **GENERAL INFORMATION - Continued**

##### **State Income Tax**

The delivery rates and charges under all Service Classifications shall also be adjusted by the application of a surcharge to recover the State Income Taxes imposed on the Company under New York Tax Law Section 209 and reflected on the Statement of Percentage Increase in Rates and Charges ("Statement"). Any changes in the Company's estimated or actual liability for State Income Taxes pursuant to New York Tax Law Section 209 shall be reflected on a revised Statement filed with the Public Service Commission not less than fifteen days before the effective date of any change.

##### **Definition of Residential and Non-Residential Service for the Application of the Percentage Increase in Rates and Charges**

For purpose of applying the appropriate percentage increase in rates and charges, the term "residential service" will apply to customers where 75 percent or more of the usage has been certified by the customer on Form TP-385 as for residential purposes. All other customers are deemed to be taking non-residential service for the purpose of this Section VIII.

(General Information - Continued on Leaf No. 170)

**Issued By: Joan S. Freilich, Executive Vice President & Chief Financial Officer, 4 Irving Place, New York, N. Y. 10003**  
(Name of Officer, Title, Address)