

..DID: 14230  
..TXT: PSC NO: 4 GAS LEAF: 92  
COMPANY: ORANGE AND ROCKLAND UTILITIES, INC. REVISION: 3  
INITIAL EFFECTIVE DATE: 01/01/01 SUPERSEDING REVISION: 2  
STAMPS: Issued in compliance with Order in Case 00-M-1556 dated 12/21/00  
Cancelled by 4 Rev. Leaf No. 92 Effective 01/01/2002  
RECEIVED: 12/28/00 STATUS: Cancelled EFFECTIVE: 01/01/01

### GENERAL INFORMATION

#### 15. INCREASE IN RATES APPLICABLE IN MUNICIPALITY WHERE SERVICE IS SUPPLIED

- 15.1 The rates and charges for service under all Service Classifications shall be increased to reflect the taxes imposed on the Company pursuant to Sections 186-a (Gross Receipts Tax) and Section 209 (State Income Tax) of the New York State Tax Law, Section 20-b of the General City Law, and Section 5-530 of the Village Law. The total of all rates and charges will be divided by a factor of 1 minus the tax rate for the appropriate municipality.
- 15.2 The applicable revenue tax surcharge factor shall be set forth on statements filed with the Public Service Commission. The Statement will reflect the currently effective rate under New York State Tax Law, Sections 186-a and 186-c and charges designed to recover a contribution to the Company's recovery of State Income Taxes due under New York State Tax Law, Section 209 and the tax surcharge expense imposed by the Temporary Metropolitan Transportation Authority Business Tax Surcharge under Tax Law Section 209-B, which together will equal the tax rates under New York State Tax Laws 186, 186-a, 186-b and 186-c in effect prior to the enactment of Chapter 63 of the Laws of 2000. These charges will be applied to the Company's commodity revenues, revenues derived from transmission and distribution services, and the Company's other income, as required by the New York State Tax Laws. The Statement will also reflect the currently effective rates under the General City Law Section 20-b and Village Law Section 5-530.

Whenever a city or village levies a new tax on the Company's gross revenues, repeals such a tax, or changes the rate of such tax, the Company shall file a new statement.

Every such statement shall be filed not less than fifteen (15) business days before the date on which the statement is proposed to be effective, and no sooner than the date of the tax enactment to which the statement responds; shall become effective no sooner than the date when the tax enactment is filed with the Secretary of State; shall be applicable to bills subject to the tax enactment that are rendered on or after the effective date of the statement; and shall be canceled not more than five (5) business days after the tax enactment either ceases to be effective or is modified so as to reduce the tax rate.

Such statement will be available to the public at the Company offices at which application for service may be made.

Issued By: Stephen B. Bram, President, Pearl River, New York  
(Name of Officer, Title, Address)