

PSC NO: 10 – Electricity
Consolidated Edison Company of New York, Inc.
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GENERAL RULES

30. Increase in Rates Applicable in Municipality Where Service is Supplied

30.1 Percentage Increase in Rates and Charges

The rates and charges under this Rate Schedule, payable in the municipality where service is supplied, shall be increased to reflect the taxes imposed on the Company within such municipality pursuant to the following statutes:

- a. New York Tax Law, Sections 186-a (Gross Receipt Tax), 209-B, and 1201(a);
- b. New York Tax Law 186-c;
- c. General City Law Section 20-b; and
- d. Village Law Section 5-530.

Refund of all such increases will be made to a Customer who is a vendor of electricity to the extent that revenue derived from such vendor to which such increase was applied is not taxed to the Company under such statutes, as shown by the Customer's resale remission certificate.

30.2 Statement of Percentage Increase in Rates and Charges

The Statement of Percentage Increase in Rates and Charges ("Statement") filed apart from this Rate Schedule sets forth the applicable percentage increase in rates and charges in effect for the various municipalities served by the Company. The Statement will reflect: the currently effective rate under Section 186-a of the New York Tax Law; the effective rate under Section 186-c of the New York Tax Law and a tax surcharge to recover tax expense imposed by the Temporary Metropolitan Transportation Business Tax Surcharge under Tax Law Section 209-B (as described in General Rule 30.3); and the currently effective rates under the New York Tax Law Section 1201(a), General City Law Section 20-b and Village Law Section 5-530. Separate percentage increases will be applied to delivery rates and charges pursuant to Section 186-a of the New York Tax Law and to commodity rates and charges and other charges. Delivery rates and charges shall mean the Delivery Charges applicable to service under each Service Classification, the Additional Delivery Charges and Adjustments as set forth in General Rule 26, and the Low Income Discount under Rider S. Commodity rates and charges and other charges shall mean the Supply and Supply-related Charges and Adjustments as set forth in General Rule 25 and various other charges set forth in the General Rules section of this Rate Schedule except for late payment charges and security deposits. The percentage increases to be applied to the Customer's bill will be based on the Statement that is in effect on the bill's "to" date.

Separate percentage increases will be applicable to residential and non-residential service. For the purpose of applying the appropriate percentage increase in rates and charges, the term "residential service" will apply to the rates and charges billed to: (a) Customers served under SC 1, including community residences, veterans' organizations, and religious organizations that have certified on New York State Department of Taxation and Finance Form TP-385 that at least 75 percent of the usage is for residential use; (b) Customers served under SC 8 and SC 12, unless a Customer billed for high-tension service under SC 8 has certified on a Form TP-385 that less than 75 percent of the usage is for residential use; and (c) Customers served under other SCs if they have certified on a Form TP-385 that at least 75 percent of the usage is for residential use. All other service is deemed to be non-residential for the purpose of General Rule 30.

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