

**PSC NO: 9 GAS**

LEAF: 183

**COMPANY: CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.**

REVISION: 19

INITIAL EFFECTIVE DATE: 01/01/19

SUPERSEDING REVISION: 18

Issued in Compliance with Order in Case 17-M-0815 dated August 9, 2018

**GENERAL INFORMATION - Continued****IX. Special Adjustments-Continued****16. System Benefits Charge ("SBC") - Continued****B. Energy Efficiency ("EE") Tracker Surcharge Rate**

The EE Tracker Surcharge rate collects: (1) annual authorized collections starting 2016 associated with Company-run energy-efficiency programs; and (2) starting 2017, any prior period over- or under-collections for these programs, minus interest earned on prior-period surcharges for these programs calculated at the Other Customer Capital Rate.

Each surcharge rate will be calculated by dividing the necessary collection amount by the projected firm therm deliveries for the period in which the Statement is to be in effect.

**17. Tax Sur-credit**

Pursuant to the Public Service Commission's Order, dated August 9, 2018 in Case 17-M-0815, the Company will implement sur-credits related to the tax savings from the Tax Cuts and Jobs Act of 2017 ("Tax Sur-credit") commencing January 1, 2019. The following tax saving elements are included in the Company's gas Tax Sur-credit calculation: (1) the annual ongoing tax savings effective January 1, 2019, (2) an amortization of the calendar year 2018 tax savings over a three-year period, and (3) an amortization of the protected and unprotected excess accumulated deferred federal income tax reserve balances over the life of the assets.

Any difference between the Tax Sur-credit amounts to be credited and actual amounts credited, excluding gross receipts taxes, will be reflected in a subsequent period sur-credit; provided, however, that any reconciliation amount required to be credited or collected after the last year that the sur-credit is in effect, will be reconciled in the Company's next rate plan.

The Tax Sur-credits will be applicable to Firm Service Classifications ("SC") 1, 2, 3 and 13 and their SC 9 Firm Transportation equivalents. The Tax Sur-credit will be allocated to each SC based on the class's contribution to the Company's gas annual delivery revenue used to set the Company's firm delivery rates and will be credited on a monthly basis per therm.

The unit amount to be credited per SC will be shown on the Statement of Tax Sur-credit (the "Statement") that is filed with the Public Service Commission apart from this Rate Schedule. The Company will implement sur-credits for the 12-month period January 1, 2019 to December 31, 2019. This will continue for each subsequent 12-month period effective January 1 until the net benefits of the Tax Sur-credit are fully reflected in rates in the Company's next rate plan. Unless otherwise directed by the Commission, any change to the unit amounts to be collected will be filed with the Commission on a revised Statement no less than five days prior to the Statement's effective date.

(General Information - Continued on Leaf No. 183.1)

**Issued By: Robert Hoglund, Senior Vice President & Chief Financial Officer, 4 Irving Place, New York, NY 10003**