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February 6, 2015

Honorable Kathleen H. Burgess Secretary New York State Department of Public Service 3 Empire State Plaza, 19th Floor Albany, New York 12223

Re: Village of South Blooming Grove
One Percent Tax on Gross Income

Dear Secretary Burgess:

Orange and Rockland Utilities, Inc. (the "Company") hereby submits for electronic filing its Statement of Increase in Rates and Charges No. RTS-49 to its Schedule for Gas Service, P.S.C. No. 4 – Gas ("Gas Tariff").

The Statement is issued February 6, 2015 to become effective March 1, 2015. General Information Section 15.5 of the Gas Tariff provides for the filing, on not less than fifteen business days notice, of a new Statement whenever there is a change in the rate of tax imposed on the Company or the amount to be collected or reconciled.

Section 5-530 of the Village Law of the State of New York authorizes any Village to impose a tax on utilities, operating within the territorial limits of such Village, equal to 1% of the utilities' gross income derived from transactions within the territorial limits of such Village. The Village of South Blooming Grove recently enacted legislation to impose such a surcharge. A copy of that local law is enclosed.

By this filing the Company, pursuant to the provisions of the Gas Tariff, proposes to add the Village of South Blooming Grove to the list of cities and villages in which the Company recovers the additional revenue taxes imposed on it.

Questions regarding this filing can be directed to Cheryl M. Ruggiero at (212) 460-3189.

Very truly yours,

/s/

William A. Atzl, Jr. Director – Rate Engineering