

March 11, 2014

Public Service Commission Three Empire State Plaza Albany, New York 12223-1350

Re: Revenue Tax Surcharge Statement

Dear Commissioners:

In accordance with General Information, Section 28.B of P.S.C. No. 12 - Gas, the Revenue Tax Surcharge Statement listed below is filed to become effective April 2, 2014.

P.S.C. No. 12 - Gas

Statement of Effective Revenue Tax Surcharge - RTS 45

The purpose of this filing is to revise the revenue tax surcharge factors applicable in the MTA region to recover the MTA tax imposed on the Company during 2013.

The impact on our customers' bills within the MTA region effective April 2, 2014 will be an increase of approximately 0.03%.

Yours very truly,

Michael L. Mosher Vice President - Regulatory Affairs