STATEMENT OF EFFECTIVE TAX SURCHARGE PERCENTAGES

The prices and charges for service under all Service Classifications will be increased by the following surcharge percentages to collect Gross Income Tax in accordance with Section 3.A. of PSC No. 87 and PSC No. 88; plus, where applicable, the municipal tax rate in accordance with Section 3.B. of PSC No. 87 and PSC No. 88, and where applicable, the Temporary Metropolitan Transportation Business Tax Surcharge, in accordance with Section 3.C. of PSC No. 87 and PSC No. 88. For cities, villages or other areas served, the applicable surcharge percentages are as follows:

Applicable Surcharge Percentages	Non-Retail Access		Retail Access	
	Residential Delivery	Non-Residential Delivery and Residential and Non-Residential Commodity	Residential Delivery	Non-Residential Delivery
Orange County				
Cities or Villages: Villages of Goshen and Walden	3.2310%	1.1456%	2.1776%	0.1341%
All Other Areas:	2.1776%	0.1341%	2.1776%	0.1341%
Putnam County				
City and Villages: Village of Brewster	3.2450%	1.1592%	2.1914%	0.1476%
All Other Areas:	2.1914%	0.1476%	2.1914%	0.1476%
All Other Counties				
Cities: Auburn, Binghamton, Canandaigua, Cortland, Elmira, Geneva, Ithaca, Lockport, Mechanicville, Norwich, Olean, Oneonta and Plattsburgh	3.0928%	1.0101%	2.0408%	0%
Villages: Albion, Allegany, Barker, Cayuga, Cayuga Heights, Clyde, Cobleskill, Dannemora, Dansville, Deposit, DeRuyter, Dryden, Dundee, Elbridge, Elmira Heights, Endicott, Groton, Homer, Horseheads, Johnson City, Jordan, Lansing, Lowville, Lyndonville, Manchester, Marcellus, McGraw, Medina, Middleport, Montour Falls - T. of Dix, Montour Falls - T. of Montour, Moravia, Morrisville, Newark, Nunda, Owego, Palmyra, Penn Yan, Port Byron, Port Dickinson, Richfield Springs, Shortsville, Trumansburg, Union Springs, Walton, Waterloo, Watkins Glen - T. of Dix, Watkins Glen - T. of Reading and Weedsport.	3.0928%	1.0101%	2.0408%	0%
All Other Areas	2.0408%	0%	2.0408%	0%