

STATEMENT OF EFFECTIVE TAX SURCHARGE PERCENTAGES

The rates 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 6 (a) of PSC No. 120 and Section 3 (a) of PSC No. 121; plus, where applicable, the municipal tax rate and/or the Temporary Metropolitan Transportation Business Tax Surcharge, in accordance with Sections 6 (b) and (c) of PSC No. 120 and Sections 3 (b) and (c) of PSC No. 121. 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
<b>Counties of Westchester, Putnam, Dutchess and Orange</b>				
Cities or Villages: Village of Walden and Brewster	3.2406%	1.1550%	2.1871%	0.1434%
All Other Areas:	2.1871%	0.1434%	2.1871%	0.1434%
<b>All Other Counties</b>				
Villages: Addison, Alden, Alfred, Almond, Burdett, Canaseraga, Cayuga, Dansville, Elbridge, Franklin, Hobart, Liberty, Monticello, North Hornell, Palmyra, Penn Yan, Perry, Riverside, Round Lake, Unadilla, Warsaw, Waterloo	3.0928%	1.0101%	2.0408%	0%
All Other Areas	2.0408%	0%	2.0408%	0%
<b>City or Village imposing Municipal Tax Upon Retail Access Customers</b>				
Cities*: Auburn, Binghamton, Corning, Elmira, Geneva, Hornell, Ithaca, Lockport, Mechanicville, Norwich, Oneonta	3.0928%	1.0101%	3.0928%	1.0101%
Villages*: Arkport, Aurora, Canisteo, Cayuga Heights, Clyde, Cooperstown, Dannemora, Delhi, Depew, Deposit, Dryden, Dundee, East Aurora, Elmira Heights, Endicott, Gowanda, Hamburg, Hammondsport, Horseheads, Interlaken, Johnson City, Jordan, Lancaster, Lansing, Leicester, Marcellus, Montour Falls, Moravia, Morrisville, Newark, Newark Valley, Odessa, Orchard Park, Owego, Painted Post, Philmont, Port Byron, Port Dickinson, Richfield Springs, Sidney, Silver Creek, Sloan, South Dayton, Stamford, Trumansburg, Union Springs, Walton, Weedsport, Woodridge	3.0928%	1.0101%	3.0928%	1.0101%