

PSC NO: 9 GAS

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

INITIAL EFFECTIVE DATE: **October 1, 2004**

STAMPS: **Issued in compliance with order in Case 03-G-1671 dated September 27, 2004**

LEAF: 167

REVISION: 5

SUPERSEDING REVISION: 3

**GENERAL INFORMATION - Continued**

**VIII. Increase in Rates Applicable in Municipality Where Service is Supplied**

The rates and charges under all Service Classifications, payable in the municipality where service is supplied, shall be increased to reflect the taxes imposed on the Company within such municipality pursuant to the following statutes:

- (1) New York Tax Law, Sections 186-a (Gross Receipts Tax), 209-B and 1201(a);
- (2) New York Tax Law 186-c;
- (3) General City Law Section 20-b; and
- (4) Village Law Section 5-530

**Statement of Percentage Increase in Rates and Charges**

The Statement of Percentage Increase in Rates and Charges ("Statement") sets forth the applicable percentage increase in rates and charges in effect for the various municipalities served by the Company. The Statement will reflect:

- (1) the currently effective rates under Sections 186-a and 186-c of the New York Tax Law;
- (2) a tax surcharge to recover the tax expense imposed by the Temporary Metropolitan Transportation Business Tax Surcharge under Tax Law Section 209-B;
- (3) the currently effective rates under the New York Tax Law Section 1201(a), General City Law Section 20-b and Village Law Section 5-530; and
- (4) a tax surcharge or credit to reconcile State Income Taxes due under New York Tax Law Section 209 that were collected through the separate percentage increase in rates and charges that was in effect prior to October 1, 2004

Separate percentage increases will be applied to commodity rates and charges, to delivery rates and charges, and to the Company's other charges, all as defined in this Section VIII. Separate percentage increases will be applicable to residential service and to non-residential service, as defined in this Section VIII.

- (A) Commodity rates and charges for applicable Service Classifications ("SC") shall include the following:
  - (1) The Gas Cost Factor, as set forth in Section VII (A) of the General Information Section of this Rate Schedule;
  - (2) The following charges and credits, as set forth in SC No. 9, SC No. 12, and/or SC No. 20 of this Rate Schedule:
    - (a) Balancing services and charges
    - (b) Imbalance charges
    - (c) Cashout charges and credits

**(General Information - Continued on Leaf No. 167.1)**

**Issued By: Joan S. Freilich, Executive Vice President & Chief Financial Officer, 4 Irving Place, New York, N. Y. 10003**

(Name of Officer, Title, Address)

**GENERAL INFORMATION - Continued**

**VIII. Increase in Rates Applicable in Municipality Where Service is Supplied - Continued**

**Statement of Percentage Increase in Rates and Charges - Continued**

**(A) - Continued**

(2) - Continued

(d) Charges for Unauthorized Use

(e) The Value Added Charge component of the rate for Power Generation Transportation Customers

(3) The Merchant Function Charge

(4) The cost of gas included in the rates charged to interruptible gas customers taking service under SC No. 12 of this Rate Schedule, and

(5) The cost of gas included in the rates charged to customers taking service under SC No. 14 of this Rate Schedule.

**(B)** The Company's other charges are included in the General Information Section and in Miscellaneous Provisions (C) (5), (O) and (P) of SC No. 9, and Provisions (M) through (R) of SC No. 20 of this Rate Schedule. Late payment charges and security deposits are not included.

**(C)** Delivery rates and charges shall include a Billing and Payment Processing Charge, System Benefits Charge, Temporary State Assessment Surcharge, and a Revenue Decoupling Mechanism Adjustment as set forth in Section IX of the General Information Section of this rate schedule, as well as all other rates and charges, including the Monthly Rate Adjustment, as set forth in Section VII (B) of the General Information Section, and in SC No. 9 of this Rate Schedule, and the Weather Normalization Adjustment, as set forth in Section IX of the General Information Section of this Rate Schedule. Late payment charges and security deposits are not included.

Revisions to the Statement of Percentage Increase in Rates and Charges will be made, if appropriate, in accordance with the procedure for other changes in the Statement, to reflect periodic reconciliations for actual tax expense incurred under all Sections of the New York Tax Law and the revenues collected to recover such tax expense.

When a new revenue tax or an increase in the rate of revenue taxes is enacted by a city or a village, the Company will file with the Public Service Commission a revised Statement, apart from this Rate Schedule, not less than fifteen business days before the date on which the Company proposes to increase the percentage increase in rates and charges, but no sooner than the date of the tax enactment to which the statement responds.

(General Information - Continued on Leaf No. 168)

(Name of Officer, Title, Address)

**DID: 17925 ..TXT:**

**PSC NO: 9 GAS**

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

**INITIAL EFFECTIVE DATE: 01/01/02**

**STAMPS: Issued in compliance with Order in Case No. 00-M-1556 dated June 28, 2001**

**LEAF: 168**

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**STATUS: Effective**

**EFFECTIVE: 01/01/02**

### **GENERAL INFORMATION - Continued**

#### **VIII. Increase in Rates Applicable in Municipality Where Service is Supplied - Continued**

##### **Statement of Percentage Increase in Rates and Charges - Continued**

When a municipality eliminates or reduces the rate of revenue taxes, the Company will, within the five following business days, cancel the Statement then in effect and, where applicable, replace such canceled Statement with a revised Statement setting forth the reduced percentage increase in rates and charges. All such revised Statements shall become effective no sooner than the date when the tax enactment is filed with the Secretary of State and shall be applicable to bills subject to the tax enactment that are rendered on or after the effective date of the Statement. A copy of the Statement in effect will be available to the public at Company offices at which applications for service may be made.

##### **Temporary Metropolitan Transportation Business Tax Surcharge**

The rates and charges under all Service Classifications shall also be adjusted to recover the tax expenses imposed on the Company by the Temporary Metropolitan Transportation Business ("MTA") Tax Surcharge pursuant to Tax Law Sections 186-c and 209B, as applicable, and reflected on the Statement of Percentage Increase in Rates and Charges ("Statement"). Any changes to the Company's MTA tax expense pursuant to Tax Law Sections 186-c and 209B shall be reflected on a revised Statement filed with the Public Service Commission not less than fifteen days before the effective date of any change. Each such change filed pursuant to this paragraph shall remain in effect for twelve-month period. A new Statement reflecting changes to the Company's MTA tax expense shall be filed for each year the MTA Tax Surcharge is applicable. In the second month following the conclusion of each twelve-month period, the Company will reconcile the revenues collected during that twelve-month period with the actual tax surcharge expense incurred by the Company in the corresponding year. In the event the revenues collected in each twelve-month period are substantially higher or lower (equal to or greater than plus or minus 0.5 percent) than the tax expenses incurred, the Company will make a one-time reconciliation adjustment after each twelve-month period.

(General Information - Continued on Leaf No. 169)

**Issued By: Joan S. Freilich, Executive Vice President & Chief Financial Officer, 4 Irving Place, New York, N. Y. 10003**

(Name of Officer, Title, Address)

**PSC NO: 9 GAS**

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

**INITIAL EFFECTIVE DATE: October 1, 2004**

**STAMPS: Issued in compliance with order in Case 03-G-1671 dated September 27, 2004**

**LEAF: 169**

**REVISION: 6**

**SUPERSEDING REVISION: 4**

**GENERAL INFORMATION – Continued**

**VIII. Increase in Rates Applicable in Municipality Where Service is Supplied - Continued**

**State Income Tax**

The delivery rates and charges under all Service Classifications ("SC") shall be adjusted by the application of a percentage to reflect the reconciliation of the State Income Taxes imposed on the Company under New York Tax Law Section 209 and reflected on the Statement of Percentage Increase in Rates and Charges ("Statement") prior to October 1, 2004. This additional surcharge or credit shall be reflected on a revised Statement filed with the Public Service Commission not less than fifteen days before the effective date of any change.

**Definition of Residential and Non-Residential Service for the Application of the Percentage Increase in Rates and Charges**

For purpose of applying the appropriate percentage increase in rates and charges, the term "residential service" will apply to firm customers taking service under SC Nos. 1,2,3,9, and 13, and to off-peak firm customers taking service under SC Nos. 9 and 12, where 75 percent or more of the usage has been certified by the customer on Form TP-385 as for residential purposes. All other firm and off-peak firm customers are deemed to be taking non-residential service for the purpose of this Section VIII. To the extent the rates and charges applicable to interruptible customers taking service under SC Nos. 9 and 12 distinguish between residential and non-residential use, the appropriate percentage increase in rates and charges will be applied to the corresponding residential and non-residential rates and charges.

(General Information - Continued on Leaf No. 170)

Issued By: Joan S. Freilich, Executive Vice President & Chief Financial Officer, 4 Irving Place, New York, NY 10003

(Name of Officer, Title, Address)

PSC NO: 9 GAS

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

INITIAL EFFECTIVE DATE: 10/01/07

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LEAF: 170

REVISION: 3

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### **GENERAL INFORMATION - Continued**

#### **VIII. Increase in Rates Applicable in Municipality Where Service is Supplied - Continued**

##### **Tax Surcharge Imposed By Sections 188 of the New York Tax Law**

After December 31 of each year, in accordance with Commission Orders dated May 15, 1992 in Case 92-M-0366 and June 14, 1993 in Case 93-M-0411, if the tax surcharge is applicable, the tax surcharge revenues collected in the prior year to recover the tax expense imposed by Section 188 of the New York Tax Law on the 4.5 percent excess dividends tax paid by the Company under Section 186 of the New York Tax Law shall be reconciled with the tax surcharge expense for this item paid by the Company for that year. In the event that the tax surcharge revenues collected for this expense in each year are substantially higher or lower (equal to or greater than plus or minus 0.5 percent) than the tax surcharge expense paid by the Company, the Company will make a one-time adjustment to the percentage increase in rates and charges in effect for the month of March. For each calendar year, the foregoing reconciliation will be implemented for all Section 188 tax surcharge expenses collected and paid in the year.

##### **Special Recovery Provision**

The rates and charges under all Service Classifications shall also be subject to an additional percentage increase in rates and charges to recover the increase in tax expenses resulting from the increase in the tax rate stated in Section 186-a of the New York Tax Law from 3 percent to 3.5 percent plus the increased state tax surcharge thereon imposed by Section 188 during the period January 1, 1991 through July 31, 1991 ("additional tax expenses"). Pursuant to an order of the Public Service Commission issued July 23, 1991, in Case 91-M-0637, the additional tax expenses shall be recovered from Customers during the twelve-month period commencing October 1, 1991, through a separately stated percentage increase on Statements filed to be effective during this twelve-month period. After September 30, 1992, the revenues collected hereunder shall be reconciled with the actual tax payments for additional tax expenses. In the event that the revenues collected are substantially higher or lower (equal to or greater than plus or minus 0.5 percent) than the actual tax payments, the Company will make an appropriate adjustment in the Statement filed to become effective in November 1992.

(General Information - Continued on Leaf No. 171)

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