

Rates Applicable in
 Municipality Where Service is Supplied
 Pursuant to Rule 4 I

Effective July 1, 2005

GAS

The respective total aggregate percentage rate and total effective aggregate percentage rate applicable in the municipalities served by the Company is as follows:

GAS RETAIL: COMMODITY AND NON-RESIDENTIAL DELIVERY	Total Surcharge @ 7/1/05	
	Statutory	Effective ¹
	<u>Tax Rate (%)</u>	<u>Tax Rate (%)</u>
City of Rochester	3.0000%	3.0928%
Village of Avon	1.0000%	1.0101%
Village of Brockport	1.0000%	1.0101%
Village of Caledonia	1.0000%	1.0101%
Village of East Rochester	1.0000%	1.0101%
Village of Fairport	1.0000%	1.0101%
Village of Geneseo	1.0000%	1.0101%
Village of Hilton	1.0000%	1.0101%
Village of Leicester	1.0000%	1.0101%
Village of Leroy	1.0000%	1.0101%
Village of Livonia	1.0000%	1.0101%
Village of Mt. Morris	1.0000%	1.0101%
Village of Perry	1.0000%	1.0101%
Village of Pittsford	1.0000%	1.0101%
Village of Scottsville	1.0000%	1.0101%
Village of Sodus	1.0000%	1.0101%
Village of Sodus Point	1.0000%	1.0101%
Village of Warsaw	1.0000%	1.0101%
Village of Webster	1.0000%	1.0101%
Village of Wolcott	1.0000%	1.0101%
All Other Villages and Towns	0.0000%	0.0000%

GAS RETAIL: RESIDENTIAL DELIVERY	Total Surcharge @ 7/1/05	
	Statutory	Effective ¹
	<u>Tax Rate (%)</u>	<u>Tax Rate (%)</u>
City of Rochester	5.0000%	5.2632%
Village of Avon	3.0000%	3.0928%
Village of Brockport	3.0000%	3.0928%
Village of Caledonia	3.0000%	3.0928%
Village of East Rochester	3.0000%	3.0928%
Village of Fairport	3.0000%	3.0928%
Village of Geneseo	3.0000%	3.0928%
Village of Hilton	3.0000%	3.0928%
Village of Leicester	3.0000%	3.0928%
Village of Leroy	3.0000%	3.0928%
Village of Livonia	3.0000%	3.0928%
Village of Mt. Morris	3.0000%	3.0928%
Village of Perry	3.0000%	3.0928%
Village of Pittsford	3.0000%	3.0928%
Village of Scottsville	3.0000%	3.0928%
Village of Sodus	3.0000%	3.0928%
Village of Sodus Point	3.0000%	3.0928%
Village of Warsaw	3.0000%	3.0928%
Village of Webster	3.0000%	3.0928%
Village of Wolcott	3.0000%	3.0928%
All Other Villages and Towns	2.0000%	2.0408%

GAS OPEN ACCESS²: DELIVERY	Total Surcharge @ 1/1/05	
	Statutory	Effective ¹
	<u>Tax Rate (%)</u>	<u>Tax Rate (%)</u>
Residential	2.0000%	2.0408%
Nonresidential	0.0000%	0.0000%

Notes:

(1) The effective aggregate percentage rate is computed as follows:
 $[(\text{taxes imposed}) / (1 - \text{taxes imposed}) * 100]$.

(2) Open Access Revenue is not subject to Local, City, or Village Municipal Tax Surcharges.