Received: 12/12/2013 Status:

Status: EFFECTIVE Effective Date: 08/01/2014

PSC No: 16 - Gas Statement Type: TSP Rochester Gas and Electric Corporation Statement No. 1

Initial Effective Date: April 1, 2014

## 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 Rule 4.I.(1) of PSC No. 16; plus, where applicable, the municipal tax rate in accordance with Rule 4.I.(2) of PSC No. 16. For cities, villages or other areas served, the applicable surcharge percentages are as follows:

	Non-Retail Access		Retail Access	
Applicable Surcharge Percentages	Residential	Non-Residential Delivery	Residential	Non-
	Delivery	and Residential and Non-	Delivery	Residential
		Residential Commodity		Delivery
Cities:				
Rochester	5.2632%	3.0928%	2.0408%	0.0000%
Villages:				
Avon, Brockport, Caledonia,	3.0928%	1.0101%	2.0408%	0.0000%
East Rochester, Fairport,				
Geneseo, Hilton, Leicester,				
Leroy, Livonia, Mt. Morris,				
Perry, Pittsford, Scottsville,				
Sodus, Sodus Point, Warsaw,				
Webster, Wolcott				
All Other Villages and Towns	2.0408%	0.0000%	2.0408%	0.0000%

## Notes:

- (1) The effective aggregate percentage rate is computed as follows: [(taxes imposed) / (1-taxes imposed)\*100]
- (2) Retail Access Revenue is not subject to Local, City, or Village Municipal Tax Surcharges.

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