

## **Abstract**

We consider three-dimensional Einstein gravity with near horizon boundary conditions. Our near horizon symmetry algebra is surprisingly simple, namely the Heisenberg algebra for "soft hair". We calculate the Rindler entropy in the near horizon field theory and find that the soft hair does not contribute to the Bekenstein-Hawking entropy. We relate near horizon symmetries with asymptotic symmetries and find that the 'natural' variables for the asymptotic observer differ appreciably from the ones of the near horizon observer, even though both describe the same physics. Our results apply to non-extremal black hole and cosmological horizons.