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COMPANY: NIAGARA MOHAWK POWER CORPORATION

REVISION: 1

INITIAL EFFECTIVE DATE: 09/03/01

SUPERSEDING REVISION: 0

STAMPS:

Cancelled by 2 Rev. Leaf No. 136.1 Effective 07/07/2002

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SERVICE CLASSIFICATION NO. 1

RESIDENTIAL DELIVERY SERVICE AND GAS SUPPLY SERVICE OR
RESIDENTIAL DELIVERY SERVICE ONLY

SPECIAL PROVISIONS (continued)

E. Religious/Non-religious Purpose shall be defined as set forth below:

(1) RELIGIOUS PURPOSE

The residential rate is applicable for facilities used for religious purposes by religious organizations where the purveyance of religious doctrine pervades the activities conducted on the premises and is a requirement of employees on the premises. Examples include but are not limited to houses of worship, facilities for religious observances, and religious elementary and secondary schools and facilities used for educational purposes with required religious instruction.

(2) NON-RELIGIOUS PURPOSES

Any use of service not otherwise eligible for SC1 service including separately metered structures and devices, and use of service in whole or in part for commercial purposes, including both colleges, hospitals or other health care facilities and recreational facilities are not eligible for service under this Service Classification.

(3) EVIDENCE OF ELIGIBILITY

Religious organizations shall submit evidence of eligibility, including copies of articles of incorporation as religious corporations, charters, letters from recognized religious organizations, eligibility designations from the Internal Revenue Service and other documentation of the religious nature of the organization.

Company shall not require proof of tax-exempt status as a condition for a religious organization or body to receive the rates under this service classification, although a tax-exempt certificate can be supplied and accepted as supplement to the customer's proof of eligibility.

(4) RELIGIOUS AND NON-RELIGIOUS USE

Where religious and non-religious facilities take place in the same-metered facility and share the same space such that separate piping and metering is not feasible, a predominant use calculation will determine the applicability of this rate. However, any portion of a religious facility used regularly for business purposes shall have separate piping and be billed under the appropriate service classification. In applying the predominate use calculation, consideration will also be given to whether the purveyance of religious doctrine pervades the activities conducted on the premises and is a requirement of employee's on the premise.

Issued By: Darlene D. Kerr, President and Chief Operating Officer, Syracuse, NY