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COMPANY: NIAGARA MOHAWK POWER CORPORATION REVISION: 3
INITIAL EFFECTIVE DATE: 07/07/02 SUPERSEDING REVISION: 2
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SERVICE CLASSIFICATION NO. 1
RESIDENTIAL DELIVERY SERVICE AND GAS SUPPLY SERVICE OR
RESIDENTIAL DELIVERY SERVICE ONLY

SPECIAL PROVISIONS (continued)

E. The residential rate is applicable to use of service for use predominantly or primarily in connection with religious purposes by corporations or associations organized and conducted in good faith for religious purposes, in accordance with Company policies and procedures.

(1) RELIGIOUS PURPOSE

The organization shall have a fundamental religious purpose and the property shall be used primarily in support of its purpose.

(2) EVIDENCE OF ELIGIBILITY

Qualifying religious organizations are eligible for the residential rate. In order to be a qualified religious organization, the organization shall submit evidence of eligibility, which may include any of the following: 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.

The 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. A Company representative(s) interview with the religious organization representative(s) or observations of the organization's activities may also supplement proof of eligibility.

(3) RELIGIOUS AND NON-RELIGIOUS USE

Gas will not be supplied under this Service Classification unless the predominant use of the premises is to carry out religious purposes and/or is reasonably incidental to the religious purposes.

Where religious activities and/or activities which are reasonably incidental to the religious purpose take place in the same metered facility with, and share the same space with activities that are neither religious nor reasonably incidental to religious purposes, a predominant use calculation may be employed to determine whether the predominant use of the space is for religious (or reasonably incidental) purposes, as opposed to other purposes, and to determine the applicability of this rate.

Issued By: William F. Edwards, President, Syracuse, New York