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GENERAL INFORMATION

19. TAX FACTORS APPLICABLE IN MUNICIPALITY WHERE SERVICE IS SUPPLIED: (continued)

19.2 Applicable to Service Classification Nos. 5, 7, 8, 9, 12 and 13, a privilege tax on importation of gas for consumption commencing on August 1, 1991, is imposed on "gas importers" who import gas or cause gas to be imported into this state. The tax is calculated on Mcf delivered (converted to therms) times the "annual average well-head gas price" published by the Energy Information Administration, subject to change on the first day of July of each year, times the applicable tax rate as stated in State Tax Law Section 189 and 189-b.

20. SERVICE RE-ESTABLISHMENT CHARGE:

20.1 When the Company re-establishes gas service to the same customer at the same meter location where the service was disconnected for non-payment of bills, a service re-establishment charge will be made in addition to all other charges under this schedule. The following charges will be assessed for each service that was discontinued at the meter or at the outside service valve:

20.1.1 When the customer specifies service to be re-established during normal business hours, a service re-establishment charge will be assessed regardless of the time the service is actually re-established. The charge applicable to all customers \$31.00.

20.1.2 When the customer specifies service to be re-established during other than normal business hours, a service re-establishment charge will be assessed. The charge applicable to all customers is \$83.00.

20.1.3 When the customer also receives electric service at the same location from the Company and the electric service is being re-established at the electric meter, the charges contained in Rules 20.1.1 and 20.1.2 will cover the electric and gas service re-establishment if both services are re-established at the same time.

20.1.4 After agreement with the customer on the date, time and charge for service re-establishment, the Company will endeavor to re-establish service as soon as possible.

20.1.5 For purposes of this Rule, normal business hours are considered to be from 8:00 a.m. to 4:00 p.m., local time, Monday through Friday, excluding holidays.

Issued By: Albert J. Budney, Jr., President, Syracuse, New York