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COMPANY: NIAGARA MOHAWK POWER CORPORATION REVISION: 0  
INITIAL EFFECTIVE DATE: 09/12/97 SUPERSEDING REVISION:  
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## GENERAL INFORMATION

24. Economic Revitalization Incentive Rider for S.C. 3 Large General Service, S. C. 5 Firm Transportation Service or S.C. 8 Transportation Service With Standby Sales Service (continued)

24.4.5 The applicant must also demonstrate actual or planned specified, quantifiable cost reductions for the twelve month period during which the reduction is to be in effect when compared to the immediately preceding twelve month period. Such cost reductions must aggregate at least the amount of the gas service bills from the Company of the twelve month period most recently ended.

24.4.6 The information provided under 24.4.5 should be presented in the form of a financial forecast as defined by the American Institute of Certified Public Accountants (AICPA). The financial forecast must be examined by the applicant's independent accountants in accordance with standards for the examination of a forecast established by the AICPA.

- 24.5 Qualification is subject to the Company's acceptance of the applicant's presentation of a feasible and detailed revitalization plan covering at least thirty-six months which, upon implementation, would allow the applicant to again be competitive in its existing and/or alternative markets. The revitalization plan must include, but not be limited to, the following items:

24.5.1 A summary of the applicant's current business position within the applicant's industry which assesses its strengths and weaknesses.

24.5.2 An assessment of the applicant's prime competitors which indicates their strengths and weaknesses.

24.5.3 Details indicating the applicant's management and ownership structure(s)

24.5.4 A summary of how the applicant plans to improve its competitive position which indicates the potential for success.

24.5.5 The revitalization plan must include a tactical outline that would indicate reductions in business costs and increases in operating efficiencies. The outline may include, but not be limited to, the following items inclusive of specific detail for each:

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