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PSC NO: 219 GAS NIAGARA MOHAWK POWER CORPORATION INITIAL EFFECTIVE DATE: 06/01/17 STAMPS: LEAF: 111 REVISION: 7 SUPERSEDING REVISION: 6

GENERAL INFORMATION

24. Reserved for future use

25. EXCELSIOR JOBS PROGRAM:

25.1 The Excelsior Jobs Program ("EJP") is sponsored by the New York State Department of Economic Development. The New York State Excelsior Jobs Program is a tax incentive program commencing with tax years beginning in 2011 for non-residential customers who add additional load or who are new customers and are qualified for discounted rates by the NYS Department of Economic Development. Qualified customers are eligible for discounted rates for up to a consecutive ten year term from the date the Company receives a Certificate of Tax Credit from the NYS Department of Economic Development.

25.2 Definitions:

- 25.2.1 "Certificate of Eligibility" means the document, as defined in the EJP Act, issued by Empire State Development ("ESD") to a Customer or applicant that has been accepted into EJP for his location. Possession of a certificate of eligibility does not by itself guarantee eligibility to claim benefits under EJP.
- 25.2.2 "Certificate of Tax Credit" means the document, as defined in the EJP Act, issued to a participant by ESD that entitles a participant to claim a tax credit and reduced delivery rates for a twelve month period pursuant to the EJP Act.

Issued By: Kenneth D. Daly, President, Syracuse, New York