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COMPANY: NIAGARA MOHAWK POWER CORPORATION 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 metered service is to carry out activities in support of the religious purpose. Some activities may be considered reasonably incidental to the religious purpose only if they occur from the same metered service. When religious activities and activities which are deemed reasonably incidental to the religious purpose take place from the same metered service, the service may be considered primarily religious.

Where religious and non-religious activities (meaning not deemed to be reasonably incidental to the religious purpose) take place from the same metered service and share the same space, a predominant use calculation may be employed to determine the applicability of this rate.

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