Interpretation:
Section 110.26(A) provides working clearance requirement for electrical equipment which may require servicing while energized. Transformers shall not be energized while servicing.

Field Application:
The following rules shall apply:
1. NFPA/OSHA requires transformers to be de-energized before removing the cover.
2. NFPA/OSHA requires transformers to be de-energized while making terminations or changing taps.
3. The NEC only requires the working clearance at electrical equipment likely to require examination, adjustment, servicing, or maintenance while energized.
4. As transformers are not allowed to be energized with the cover removed, they will not be energized while servicing, and the working clearance requirements do not apply.