

..DID: 11976
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NIAGARA MOHAWK POWER CORPORATION

May 16, 2000

Honorable Janet Hand Deixler
Secretary
State of New York
Department of Public Service
Three Empire Plaza
Albany, New York 12223

Dear Secretary Deixler:

Attached for filing in accordance with the requirements of the Public Service Commission of the State of New York are the following tariff leaves:

Second Revised Leaf No. 109
Second Revised Leaf No. 110

Statement of Revenue Tax Surcharge No. 5

To P.S.C. No. 218 Gas

Effective: June 22, 2000

On March 10, 2000, the Company filed revisions in order to update its Gross Revenue Tax regulations in Rule 19 of the Company's tariff. The Company has been requested by the Commission's Staff to make further clarifying changes to Rule 19. In addition, the Company is refiling its Revenue Tax Surcharge Statement in order to state the surcharge on a percentage basis consistent with the revised wording of Rule 19 and the Company's existing billing system.

Any questions related to this filing can be addressed to Marcia Collier on 315-428-5692. Please advise Marcia of any action taken in regard to this filing.

Sincerely,

Marcia G. Collier
Manager Gas Rates

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