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NIAGARA MOHAWK POWER CORPORATION
November 27, 1999

Honorable Janet Hand Deixler, Secretary
State of New York
Public Service Commission
Office of the Secretary, 19th Floor
Three Empire State Plaza
Albany, New York 12223

Dear Secretary Deixler:

Attached for filing, pursuant to Rule 17.5 of the Company's Gas Tariff and regulations of the PSC of the State of New York, is the STATEMENT OF BALANCING CHARGE effective December 1, 1999.

<u>Statement</u>	<u>Number</u>	<u>Effective Date</u>
STATEMENT OF BALANCING CHARGE	BC-2	December 1, 1999

Very truly yours,

Marcia G. Collier
Manager Gas Rates

LETT173 (L:/tariffs/218tarif/ccac/statfile/LETT173.wpd)
MGC/jsc