

..DID: 10940
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NIAGARA MOHAWK POWER CORPORATION

December 7, 1999

Honorable Debra Renner
Acting Secretary
State of New York
Department of Public Service
Three Empire State Plaza
Albany, New York 12223

Dear Acting Secretary Renner:

The enclosed Statement of Revenue Tax Surcharge, issued by Niagara Mohawk Power Corporation, is transmitted for filing in accordance with the requirements of the Public Service Commission, State of New York:

Statement of Revenue Tax Surcharge No. 4
P.S.C. No. 218 Gas

The above Statement No. 4 is filed in compliance with the Commission's November 18, 1999 Order in Case No. 98-M-0489. This order requires utilities to file revised statements to reflect the reduction of the current 3.25% Gross Income Tax to 2.50% effective January 1, 2000.

Please advise me of any actions taken on this filing. I can be reached at 315-428-5692.

Sincerely,

Marcia G. Collier
Manager, Gas Rates

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