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## NIAGARA MOHAWK

May 18, 1998

Honorable John C. Crary Secretary Public Service Commission 3 Empire State Plaza Albany, New York 12223

Dear Secretary Crary:

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 under Provision 16 NYCRR 136.59 and is pursuant to Rule 32 of P.S.C. No. 207 Electricity.

> Statement of Revenue Tax Surcharge No. 25 to P.S.C. No. 214 Electricity

Effective: June 3, 1998

The purpose of this filing is to update the Statement of Revenue Tax Surcharge to include recovery of a 1% tax on Gross Income of utilities as imposed on the Village of Croghan in the Town of Croghan in the County of Lewis, State of New York as empowered and adopted by the Village Board of Trustees as Local Law No. 1 of the Year 1997 and filed with the Secretary of State of New York on March 25, 1997.

Please advise the undersigned of any action taken with respect to this filing.

Very truly yours,

George A. Bauman Manager - Tariff Services

GAB/PJR Attachment LETT005.wpd Niagara Mohawk Power Corporation, 300 Erie Blvd., West, Syracuse, NY 13202 (315) 474-1511