..DID: 18821

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NIAGARA MOHAWK POWER CORPORATION
A National Grid Company
300 Erie Boulevard West
Syracuse, New York 13202
April 26, 2002

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:

Enclosed for filing, effective May 1, 2002, in accordance with the regulations of the PSC of the State of New York, are the statements listed as follows:

<u>Statement</u>	Number	Applicable to Service Classes
Monthly Cost of Gas Statement	MCG-31	1,2,& 3
Interruptible Rate Statement	IRS-58	4
Transportation Rate Statement	TRA-58	1,2,5,6,7,8,& 9
NGV Rate Statement	NGV-58	10
Statement of Demand Transfer Recovery	DTR-21	11
Rate		

The MCG in Appendix 7-H format effective May 1, 2002 and the Historic Cost of Gas for the Twelve Months Ending March 31, 2002 have been sent directly to the Commission*s Staff.

One complete hardcopy of the Monthly Cost of Gas in 7-H Format including all workpapers required by the Commission*s September 20, 1990, Order in Case 21656, is being forwarded to the Records Access Officer because Niagara Mohawk seeks confidential trade secret protection pursuant to Subpart 6-1 of the Commission*s Regulations (16 NYCRR Subpart 6-1) for portions of workpapers to the Monthly Cost of Gas, Pages 1 through 13.

Very truly yours,

Marcia G. Collier Manager Gas Rates

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