

..DID: 5111  
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NIAGARA MOHAWK POWER CORPORATION  
300 Erie Blvd. West  
Syracuse, New York 13202

September 11, 1998

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

Dear Mr. 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:

Statement of Revenue Tax Surcharge No. 2

to P.S.C. No. 214 Electricity

Effective: October 1, 1998

The above statement is submitted pursuant to Order issued and effective June 14, 1993 in Case No. 93-M-0411 permitting recovery of new tax surcharge increases/decreases of local utility gross revenue taxes among customers as imposed by revisions to the New York State Tax Law. The 1998 New York State legislation imposed a reduction of .25% to the Gross Revenue Tax surcharge for the time period October 1, 1998 to December 31, 1999.

Statement No. 26 to P.S.C. No. 207 Electricity lists the new percentage factors.

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

Very truly yours,

George A. Bauman  
Manager - Tariff Services

GAB  
Attachment  
LETT009