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NIAGARA MOHAWK POWER CORPORATION
January 29, 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 February 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> | <u>Number</u> | <u>Applicable to Service Classes</u> |
|---|---------------|--|
| Monthly Cost of Gas Statement | MCG-28 | 1,2,& 3 |
| Interruptible Rate Statement | IRS-55 | 4 |
| Transportation Rate Statement | TRA-55 | 1,2,5,6,7,8,& 9 |
| NGV Rate Statement | NGV-55 | 10 |
| Statement of Demand Transfer Recovery Rate | DTR-18 | 11 |

The MCG in Appendix 7-H format effective February 1, 2002 and the Historic Cost of Gas for the Twelve Months Ending December 31, 2001 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 4 through 14.

Very truly yours,

Marcia G. Collier
Manager Gas Rates

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