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NIAGARA MOHAWK

May 26, 1998

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

Dear Secretary Crary:

Statement of Cost of Fuel Adjustment No. 12 to P.S.C. No. 214  
Electricity, effective May 29, 1998 for batch billings and June 1, 1998 for  
calendar month billings is filed herewith.

Should you have any questions, in regards to this filing, please contact  
me on (315) 428-6819.

Very truly yours,

Jerry Masztaler  
Rate Analyst

JM  
Enclosure

*Niagara Mohawk Power Corporation, 300 Erie Blvd., West,  
Syracuse, NY 13202 (315) 474-1511*