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**NIAGARA MOHAWK POWER CORPORATION**

May 2, 2002

Honorable Janet Hand Deixler  
Secretary  
State of New York  
Public Service Commission  
Three Empire Plaza  
Albany, New York 12223

RE: Case No. 99-E-0503  
Case No. 01-G-0765  
In the Matter of the Rules and Regulations of the Public Service  
Commission, Contained in 16 NYCRR in Relation to Complaint Procedures --  
Appeal of Niagara Mohawk Power Corporation of the Informal Decision  
Rendered in Favor of City Mission Society, filed in C 26358.

Dear Secretary Deixler:

The enclosed postponement supplement, issued by Niagara Mohawk Power Corporation, is transmitted for filing in compliance with the requirements of the Public Service Commission of the State of New York.

**Supplement No. 48**

To P.S.C. No. 218 Gas

Effective: June 6, 2002

The purpose of this filing is to request to further postpone the filing submitted to the Public Service Commission on June 1, 2001 proposing to amend the applicability criteria for entry into residential service classifications under P.S.C. No. 218 Gas and to file a plan required in the above referenced case.

Staff of the Public Service Commission has verbally requested a further extension of the postponed effective date of June 7, 2002 to allow additional time for their review and discussion of the Company's proposal. The Company has agreed to the extension of the effective date of these leaves to July 7, 2002.

Waiver of newspaper publication is requested for this filing because the Company will be informing all customers of their options under the terms and conditions set forth in the plan.

Please advise the undersigned of any action in regards to this filing.

Sincerely,

Marcia G. Collier  
Manager Gas Rates

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MGC/jsc: (L:tariffs/218tarif/wpfiles/letters/lett211)