..DID: 14275 ..TXT:

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

December 22, 2000

Honorable Janet H. Deixler, Secretary Secretary Public Service Commission 3 Empire State Plaza Albany, New York 12223

RE: Case No. 00-M-1556 Order Implementing Tax Law Changes

Dear Secretary Deixler:

The enclosed statement of Revenue Tax Surcharge, issued by Niagara Mohawk Power Corporation, is being transmitted for filing in compliance with the Public Service Commission's Order in Case No. 00-M-1556 issued and effective December 21, 2000.

> Statement of Revenue Tax Surcharge No. 5 To P.S.C. No. 214 Electricity Effective: January 1, 2001

This filing is being made in compliance with the above Order which directed all electric, gas, water, and steam corporations to file tariff leaves and statements reflecting the tax law changes in accordance with Ordering Clause No. 1 of this Order. The statements attached are to become effective January 1, 2001 on a temporary basis until approved by the Commission.

As per Ordering Clause No. 2, the requirements of §66(12)(b) of the Public Service Law as to newspaper publication of the statement is waived.

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

Very truly yours,

George A. Bauman Manager - Tariff Services

GAB Attachment LETTSTAT