Received: 12/19/2003



December 19, 2003

Honorable Jaclyn A. Brilling, Acting Secretary Public Service Commission 3 Empire State Plaza Albany, New York 12223

Dear Acting Secretary Brilling:

The attached Statement issued by Niagara Mohawk is being transmitted for filing in accordance with the requirements of the Public Service Commission, State of New York.

Statement of Transmission Revenue Adjustment Statement No. 27

To P.S.C. No. 214 Electricity

Effective: December 31, 2003

The above Statement of Transmission Revenue Adjustment (TRA) is being filed per Rule No. 43 - Transmission Revenue Adjustment.

Attachment No. 1 included with the companion PSC No. 207 filing displays the derivation of these rates.

Statement of Transmission Revenue Adjustment No. 27 is effective December 31, 2003 for batch billings and January 1, 2004 for calendar month billings.

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

Sincerely,

George A. Bauman, Supervisor – Tariff and Regulatory Administration Electric Pricing Department

GAB