



June 10, 2011

Honorable Jaclyn A. Brillling, Secretary
State of New York
Public Service Commission
Office of the Secretary, 19th Floor
Three Empire State Plaza
Albany, NY 12223

RE: Village of Barker

Dear Secretary Brillling:

The attached Statement of Revenue Tax Surcharge, issued by Niagara Mohawk Power Corporation, d/b/a National Grid ("Company"), is being transmitted for filing in accordance with the requirements of the Public Service Commission ("Commission"), State of New York.

Statement of Revenue Tax Surcharge No. 14

To P.S.C. No. 214 Electricity

Effective: July 15, 2011

The purpose of this filing is to update the Statement of Revenue Tax Surcharge to include recovery of a 1% tax on gross income of utilities as imposed on the Village of Barker in the County of Niagara, New York as empowered and adopted as local law and filed with the Secretary of State of New York in September, 2010. Attachment 1 contains correspondence from the Mayor of the Village of Barker and Article IV of Village Law of Barker imposing this tax.

Please contact the undersigned of any action taken regarding this filing.

Sincerely;

Patricia J. Rivers
Senior Rate Analyst
Electric Pricing

PJR