



May 23, 2011

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

Dear 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. 220 Electricity

Effective: May 27, 2011

The above Statement of Transmission Revenue Adjustment (TRA) is being filed per Rule No. 43 - Transmission Revenue Adjustment. Specifically, Rule No. 43 provides for a monthly comparison of the forecast-based transmission revenue credit to the actual Transmission Revenue realized from these services.

Attachment Nos. 1 and 2 included with this filing display the derivation of these rates. Statement of Transmission Revenue Adjustment No. 27 is effective May 27, 2011 for batch billings and June 1, 2011 for calendar month billings.

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

Sincerely,

Pamela B. Dise
Manager – Electric Pricing

PBD
Attachments