Received: 04/29/2011

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April 29, 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

RE: Case No. 92-M-0607 – URD Update Filing

Case No. 10-E-0592 – Proceeding on Motion of the Commission to Investigate the Consistency of Three-Phase Service for All Major Electric Utilities

Dear Secretary Brilling:

The attached leaves and statement, issued by Niagara Mohawk Power Corporation ("Company"), are being transmitted for filing in accordance with the requirements of the Public Service Commission ("Commission"), State of New York.

Fourth Revised Leaf No. 99 Fourth Revised Leaf No. 100

Statement of Non-URD Line Extension and Service Lateral Costs Applicable to Rule Nos. 15.2 and 16.4.1.3 – Statement No. 4

To P.S.C. No. 220 Electricity

Effective: June 17, 2011

URD Update Filing

This filing is being issued in compliance with Case No. 92-M-0607 issued September 21, 1993, which requires utilities to amend their average costs per foot of Underground Residential Distribution as stated in Rule No. 16 of the current tariff on an annual basis.

The Company has developed URD rates for the past fiscal year and averaged that rate with the previous four years of actual tariff charges to average five years of data. The attachments included with this filing set forth the derivation of the above rates.

Incremental Three-Phase Charge

Pursuant to Order in Case 10-E-0592 dated November 23, 2010, the Company is required to update the average incremental charge for three-phase wire. By letter dated December 22, 2010, the Company requested an extension of the deadline for this filing to make the three phase compliance filing concurrent with its annual URD filing. Accordingly, this filing complies with this order and has revised Rule No. 16.4.1 and Rule No.16.5.1(a) to add these three-phase wire charges.

Newspaper publication for this filing is waived by permission of Commission's Orders in Case No. 92-M-0607.

Received: 04/29/2011

Please contact Mr. Philip Langlois, Manager, ESS Sales Operation Support, (315) 428-5708 for any technical questions regarding this filing.

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

Sincerely;

Patricia J. Rivers Senior Rate Analyst Electric Pricing

PJR