



September 22, 2009

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: Case No. 09-E-0548- Revision to Rule No. 32 - INCREASE IN RATES APPLICABLE IN MUNICIPALITY
WHERE SERVICE IS SUPPLIED:

Dear Secretary Brillling:

The enclosed Supplement issued by Niagara Mohawk Power Corporation is being transmitted for filing in accordance with the requirements of the Public Service Commission, State of New York:

Supplement No. 2

To P.S.C. No. 220 Electricity

Issued: September 22, 2009

The purpose of this filing is to postpone the filing submitted to the Public Service Commission ("PSC") on July 13, 2009 proposing revisions to Rule 32 – Increase in Rates Applicable in Municipality Where Service is Supplied. Specifically the Company proposed revisions to permit the recovery of municipal gross receipts taxes from its customers in circumstances where the Company provides only the transmission and delivery service for customers and the electricity supply is provided by an entity other than the Company.

Staff of the Public Service Commission has requested a postponement of the effective date of this filing to December 1, 2009 to allow time for further time for review.

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

Sincerely;

Patricia J. Rivers
Senior Rate Analyst
Electric Pricing

PJR
Attachment