



August 6, 2010

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. 92-M-0607 – URD Update Filing

Dear Secretary Brillling:

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.

Third Revised Leaf No. 99
Third 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. 3

To P.S.C. No. 220 Electricity

Effective: October 1, 2010

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 calendar 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.

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

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