



February 17, 2015

Honorable Kathleen H. Burgess, Secretary  
State of New York  
Public Service Commission  
Office of the Secretary  
Three Empire State Plaza  
Albany, NY 12223

RE: Village of Poland

Dear Secretary Burgess:

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. 5

To P.S.C. No. 220 Electricity

Effective: March 10, 2015

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 Poland in the County of Herkimer, New York as empowered and adopted as local law and filed with the Secretary of State of New York on May 19, 2004. Attachment 1 contains correspondence from the Mayor of the Village of Poland imposing this tax. Per Rule 32.1.3 of PSC No. 220 Electricity, the above statement is to be filed on not less than fifteen (15) business days before the statement is to become effective.

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

Sincerely;

*/s/ Patricia J. Rivers*

Patricia J. Rivers  
Lead Rate Analyst  
Regulation and Pricing

PJR