

..DID: 10555
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NIAGARA MOHAWK POWER CORPORATION
300 Erie Blvd. West
Syracuse, New York 13202

December 1, 1999

Honorable Debra Renner, Acting Secretary
Secretary
Public Service Commission
3 Empire State Plaza
Albany, New York 12223

Dear Acting Secretary Renner:

The enclosed statement of Revenue Tax Surcharge, 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 under Provision 16NYCRR 136.59 and is pursuant to Rule 32 of P.S.C. No. 207 Electricity.

Statement of Revenue Tax Surcharge No. 4

To P.S.C. No. 214 Electricity

Effective: January 1, 2000

The purpose of this filing is to update the Statement of Revenue Tax Surcharge to reflect year 2000 revisions to the New York State Tax Law. The first change effective January 1, 2000 reduces the 3.25% Gross Income Tax levied under Sections 186-a and 186-e of the New York State Tax Law to 2.50%. On July 1, 2000 the Gross Earnings Tax (Section 184) will be reduced by 0.75% to 0.375%.

Ordering Clause No. 1 of Order Issued and Effective November 18, 1999 directed all affected utilities to file new tariff amendments/and or statements to reflect these reductions effective January 1, 2000 in accordance with this Order.

Please advise the undersigned of any action taken with respect to this filing.

Very truly yours,

George A. Bauman
Manager - Tariff Services

GAB
Attachment
LETTSTAT