Received: 12/2/2002

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..TXT:

NIAGARA MOHAWK POWER CORPORATION
A National Grid Company
300 Erie Boulevard West
Syracuse, New York 13202
December 2, 2002

Honorable Janet Hand Deixler, Secretary State of New York Public Service Commission Office of the Secretary, 19th Floor Three Empire State Plaza Albany, New York 12223

Dear Secretary Deixler:

Attached for filing in accordance with the requirements of the Public Service Commission of the State of New York are the following tariff leaves and Statement of Revenue Tax Surcharge:

Statement of Revenue Tax Surcharge No. 9

To P.S.C. No. 218 Gas

Effective: January 1, 2003

Please advise me directly of any actions on this matter. I can be reached at (315) 428-5692.

Sincerely,

Marcia G. Collier Manager, Gas Rates

MGC/jsc (L:tariffs/218tarif/wpdfiles/letters/Lett236)