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NIAGARA MOHAWK POWER CORPORATION

April 25, 2000

Honorable Debra Renner, Acting Secretary State of New York Public Service Commission Office of the Secretary, 19th Floor Three Empire State Plaza Albany, New York 12223

Dear Acting Secretary Renner:

Enclosed for filing, effective May 1, 2000, in accordance with the regulations of the PSC of the State of New York, are the statements listed as follows:

Statement	Number	Applicable to <u>Service Classes</u>
Monthly Cost of Gas Statement	MCG-7	1,2,& 3
Interruptible Rate Statement	IRS-34	4
Transportation Rate Statement	TRA-34	5,7,8,9,12 & 13
NGV Rate Statement	NGV-34	10
Statement of Cashout	CASH-34	Cashout
Statement of Scheduling Penalties No.	SCHED-32	Scheduling
		Penalties

The MCG in Appendix 7-H format, the Weighted Average Cost of Capacity Workpaper (WACC) the Historic Cost of Gas for the Twelve Months Ending March 31, 2000 have been sent directly to the Commission's Staff.

One complete hardcopy of the Monthly Cost of Gas in 7-H Format including all workpapers required by the Commission's September 20, 1990, Order in Case 21656, is being forwarded to the Records Access Officer because Niagara Mohawk seeks confidential trade secret protection pursuant to Subpart 6-1 of the Commission's Regulations (16 NYCRR Subpart 6-1) for portions of workpapers to the Monthly Cost of Gas, Pages 5 through 11.

Very truly yours,

David P. Stempowski Rate Analyst III

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