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NIAGARA MOHAWK POWER CORPORATION October 28, 1997

Honorable John C. Crary Secretary Public Service Commission Three Empire State Plaza Albany, New York 12223

Dear Secretary Crary:

Enclosed for filing, effective November 1, 1997, in accordance with the regulations of the PSC of the State of New York, are the statements listed as follows:

Number	Applicable to <u>Service Classes</u>
CCAC-3 IRS-3	1,2,& 3 4
TRA-3	5,7,8,9,12, & 13
NGV-3	10
CASH-3	Cashout
IED-1 Sch	neduling Penalties
1	CCAC-3 IRS-3 TRA-3 NGV-3 CASH-3

The Appendix 7-H format and the Weighted Average Cost of Capacity Workpaper (WACC) have been sent directly to the Commission's Staff.

One complete hardcopy of the Commodity Cost Adjustment Clause 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 (NYCRR Subpart 6-1) for portions of workpapers to the Commodity Cost Adjustment Clause, Pages 1 through 8.

Very truly yours,

Daniel J. Bartlett Senior Gas Rate Analyst

Enclosure