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NIAGARA MOHAWK POWER CORPORATION  
A **National Grid** Company  
300 Erie Boulevard West  
Syracuse, New York 13202  
May 29, 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:

Enclosed for filing, effective June 1, 2002, in accordance with the regulations of the PSC of the State of New York, are the statements listed as follows:

<u>Statement</u>	<u>Number</u>	<u>Applicable to Service Classes</u>
Monthly Cost of Gas Statement	MCG-32	1,2,& 3
Interruptible Rate Statement	IRS-59	4
Transportation Rate Statement	TRA-59	1,2,5,6,7,8,& 9
NGV Rate Statement	NGV-59	10
Statement of Demand Transfer Recovery Rate	DTR-22	11

The MCG in Appendix 7-H format effective June 1, 2002 and the Historic Cost of Gas for the Twelve Months Ending April 30, 2002 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 1 through 13.

Very truly yours,

Marcia G. Collier  
Manager Gas Rates

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