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## NIAGARA MOHAWK POWER CORPORATION

September 17, 1999

Honorable Debra Renner
Acting Secretary
State of New York
Department of Public Service
Three 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 transmitted for filing in accordance with the requirements of the Public Service Commission, State of New York:

Statement of Revenue Tax Surcharge No. 3 P.S.C. No. 218 Gas

The above Statement No. 3 adds the Village of Dexter in Jefferson County to the list of municipalities whose surcharge factor includes a 1% utility tax.

Please advise me of any actions taken on this filing. I can be reached at 315-428-5692.

Sincerely,

Marcia G. Collier Manager, Gas Rates

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