

April 26, 2006

Honorable Jaclyn A. Brilling, Secretary Public Service Commission 3 Empire State Plaza Albany, New York 12223

Dear Secretary Brilling:

The attached Statement issued by Niagara Mohawk is being transmitted for filing in accordance with the requirements of the Public Service Commission, State of New York.

Statement of Transmission Revenue Adjustment Statement No. 55

To P.S.C. No. 214 Electricity

Effective: May 1, 2006

The above Statement of Transmission Revenue Adjustment (TRA) is being filed per Rule No. 43 - Transmission Revenue Adjustment.

Attachment No. 1 included with the companion PSC No. 207 filing displays the derivation of these rates.

Statement of Transmission Revenue Adjustment No. 55 is effective May1, 2006 for batch billings and May 1, 2006 for calendar month billings.

Please advise the undersigned of any action taken in regards to this filing.

Sincerely,

Patricia J. Rivers Senior Rate Analyst Tariff and Regulatory Administration Electric Pricing Department

PJR