nationalgrid

May 1, 2008

Honorable Jaclyn A. Brilling, Secretary State of New York Public Service Commission Office of the Secretary, 19th Floor Three Empire State Plaza Albany, New York 12223-1350

Dear Secretary Brilling:

Attached for filing, by Niagara Mohawk Power Corporation, d/b/a National Grid, effective May 7, 2008, in accordance with the regulations of the PSC of the State of New York, is the Monthly Cashout Statement applicable to billing for the Month of April 2008.

| <u>Statement</u> | Number | Applicable to <u>Service Class</u> | Effective Date |
|---------------------------|---------|---------------------------------------|-----------------------|
| Monthly Cashout Statement | Cash-58 | 11 | May 7, 2008 |

The Daily Cashout Rates effective for the Month of April 2008 have been sent directly to the Commission's Staff.

Very truly yours,

John T. Powers Principal Analyst

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