nationalgrid

January 2, 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 January 8, 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 December 2007.

<u>Statement</u>	<u>Number</u>	Applicable to <u>Service Class</u>	Effective Date
Monthly Cashout Statement	Cash-54	11	January 8, 2008

The Daily Cashout Rates effective for the Month of December 2007 have been sent directly to the Commission's Staff.

Very truly yours,

John T. Powers Principal Analyst

JTP/tlf (S:/tariffs/219tariff/docfile/letters/lett199)