

NIAGARA MOHAWK POWER CORPORATION
A **National Grid** Company
300 Erie Boulevard West
Syracuse, New York 13202
December 1, 2004

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:

The attached Statement of Revenue Tax Surcharge, issued by Niagara Mohawk Power Corporation, is being transmitted for filing in accordance with the requirements of the Public Service Commission, State of New York under Rule 19 of PSC 219 Gas:

Statement of Revenue Tax Surcharge No. 4

To PSC No. 219 Gas

Effective: January 1, 2005

The purpose of this filing is to update the Statement of Revenue Tax Surcharge for the scheduled January 1, 2005 changes.

Please advise the undersigned of any action taken with respect to this filing. I can be reached at (315) 428-5880.

Very truly yours,

Amy S. Wisner
Sr. Rate Analyst, Gas Pricing

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