Received: 2/24/2004

NIAGARA MOHAWK POWER CORPORATION

A National Grid Company 300 Erie Boulevard West Syracuse, New York 13202 February 24, 2004

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

Dear Secretary Brilling:

The enclosed leaves, issued by Niagara Mohawk are transmitted for filing in accordance with the requirements of the Public Service Commission, State of New York:

Third Revised Leaf No. 97 Third Revised Leaf No. 179

To PSC No. 219 Gas

Effective: April 1, 2004

On December 3, 2003, Niagara Mohawk filed a housekeeping filing designated Case 03-G-1695 to correct minor errors contained in sixteen separate tariff leaves. These leaves were subsequently postponed until April 1, 2004 at the request of the Commission's Staff. That filing included revisions to First Revised Leaf No. 97 and Second Revised Leaf No. 184.

Subsequently, on December 19, 2003, the Company filed Second Revised Leaf No. 97 as a compliance filing to the Commission's December 3rd Order in Case 02-M-0515 related to Gas Delivery Rates for Distributed Generation Customers. The Company is filing Third Revised Leaf No. 97 in order to combine the changes set forth on First Revised Leaf No. 97 with those on Second Revised Leaf No. 97.

Also, on February 17, 2003, the Company filed its compliance filing with the Commission's November 21, 2003 and December 5, 2003 Orders in Cases 99-M-0631, 03-M-0117, and 98-M-1343 related to Uniform Business Rules and implementation of amendments to the Home Energy Fair Practices Act ("HEFPA"). These changes became effective on February 19, 2004. The February 17th Filing relocated a significant portion of the Company's SC11 Load Aggregation class to UBP Addendum No. 1 of PSC No. 219. Therefore, the changes previously shown on Second Revised Leaf No. 184 now are set forth on Leaf 179. The filing of Third Revised Leaf No. 179 provides for combining the changes previously included on Second Revised Leaf No. 184 with Second Revised Leaf No. 179 which was filed in order to repaginate SC11.

Second Revised Leaf No. 184, First Revised Leaf No. 196, and First Revised Leaf No. 197 will be cancelled as the housekeeping changes made to them in the original Housekeeping Filing of December 3, 2003 are no longer included on these leaves due to the repagination referenced above.

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The Company requests waiver of newspaper publication of the proposed changes required by 16 NYCRR 720-8.1 as the changes filed herein have no significant impact on the Company's customers.

Please advise the undersigned of any action taken in regards to this filing. Any questions related to this filing can be addressed to Marcia Collier on (315) 428-5692.

Sincerely,

Marcia G. Collier Manager, Gas Pricing

MGC/jsc: (S:Tariffs/219 tariff/docfiles/letters/Lett 32)