



May 26, 2011

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

RE: Case No. 11-E-0201

Dear Secretary Brillling:

The attached leaves and statement, issued by Niagara Mohawk Power Corporation ("Company"), are being transmitted for filing in accordance with the requirements of the Public Service Commission ("Commission"), State of New York.

First Revised Leaf No. 98
Fifth Revised Leaf No. 99
Fifth Revised Leaf No. 100

To P.S.C. No. 220 Electricity

Effective: June 27, 2011

This purpose of this filing is to revise the filing issued to the Commission on April 29, 2011 ('the Filing') which was issued in compliance with directives in Case No. 92-M-0607 and Case No. 10-E-0592 proposing to amend the average costs per foot of underground residential distribution and update the average incremental charge for three-phase wire.

After their initial review, Staff of the Public Service Commission requested certain clarifying revisions to the Filing to which the Company agreed.

Waiver of short notice is requested for these revisions to become effective on less than thirty days notice on June 17, 2011, the original effective date of the Filing.

Newspaper publication for this filing is waived by permission of Commission's Orders in Case No. 92-M-0607.

Please contact Mr. Philip Langlois, Manager, ESS Sales Operation Support, (315) 428-5708 for any technical questions regarding this filing.

Please contact the undersigned of any action taken regarding this filing.

Sincerely;

Patricia J. Rivers
Senior Rate Analyst
Electric Pricing

PJR