



May 20, 2010

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

Dear Secretary Brilling:

The attached Statement issued by Niagara Mohawk is being transmitted for filing in accordance with the requirements of the Public Service Commission, State of New York.

Statement of Transmission Revenue Adjustment
Statement No. 104

To P.S.C. No. 214 Electricity

Effective: May 28, 2010

The above Statement of Transmission Revenue Adjustment (TRA) is being filed per Rule No. 43 - Transmission Revenue Adjustment. Specifically, Rule No. 43 provides for a monthly comparison of the forecast-based transmission revenue credit to the actual Transmission Revenue realized from these services.

Attachments displaying the derivation of these rates have been included with the companion PSC No. 220 filing. Statement of Transmission Revenue Adjustment No. 104 is effective May 28, 2010 for batch billings and June 1, 2010 for calendar month billings.

Please advise the undersigned of any action taken in regards to this filing.

Sincerely,

Pamela B. Dise
Manager – Electric Pricing

PBD
Attachments