

September 25, 2009

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

RE: Case No. 09-E-0631– URD Update Filing

Dear Secretary Brilling:

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.

Second Revised Leaf No. 99 Second Revised Leaf No. 100

Statement of Non-URD Line Extension and Service Lateral Costs Applicable to Rule Nos. 15.2 and 16.4.1.3 – Statement No. 2

To P.S.C. No. 220 Electricity

Effective: November 1, 2009

On August 20, 2009, a filing was issued to the PSC by the Company in compliance with Order in Case 92-M-0607 issued September 21, 1993, which required utilities to amend their average costs per foot of Underground Residential Distribution as stated in Rule No. 16 of the current tariff on an annual basis.

After conversations with Staff of the PSC and subsequent review by the Company, it was decided that further revisions were needed to the leaves and statement issued with this filing. The above leaves and statement contain these revisions as discussed with Staff. The attachments included with this filing set forth the derivation of the revised rates.

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, Business Financial 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