



August 3, 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: Village of Lowville

Dear Secretary Brillling:

The attached Statement of Revenue Tax Surcharge, issued by Niagara Mohawk Power Corporation, d/b/a National Grid ("Company"), is being transmitted for filing in accordance with the requirements of the Public Service Commission ("Commission"), State of New York.

Statement of Revenue Tax Surcharge No. 15

To P.S.C. No. 214 Electricity

Effective: September 1, 2011

The purpose of this filing is to update the Statement of Revenue Tax Surcharge to include recovery of a 1% tax on gross income of utilities as imposed on the Village of Lowville in the County of Lewis, New York as empowered and adopted as Local Law 2011-4. Attachment 1 contains correspondence from Village of Lowville imposing this tax.

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

Sincerely;

Patricia J. Rivers
Senior Rate Analyst
Electric Pricing

PJR