

December 20, 2018

The Honorable Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

**Re: Niagara Mohawk Power Corporation
Docket No. ER19-132-001
Compliance Filing**

Dear Secretary Bose:

On October 17, 2018, Niagara Mohawk Power Corporation d/b/a National Grid (“Niagara Mohawk”) filed in this proceeding updates to the depreciation rates set forth in the provisions of Attachment H to the New York Independent System Operator, Inc.’s (“NYISO”) Open Access Transmission Tariff (“OATT”) regarding Niagara Mohawk’s Wholesale Transmission Service Charge (“Wholesale TSC”) formula rate. By letter order issued December 4, 2018, the Commission accepted the filing effective April 1, 2018, as requested by Niagara Mohawk, subject to a requirement to submit a compliance filing by January 3, 2019 to add Niagara Mohawk’s depreciation and amortization rates for General Plant, Common Plant, and Intangible Plant to the Wholesale TSC formula rate.

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Niagara Mohawk hereby submits revisions to Section 14.1.9.1.14 of Attachment H to the NYISO OATT in clean copy (Attachment A hereto) and red-line format (Attachment B hereto) in compliance with the Commission's December 4 order.¹ Also submitted with this filing letter is a clean version of Section 14.1 of the NYISO OATT incorporating tariff revisions that became effective subsequent to the April 1, 2018 effective date requested for the tariff revisions proposed herein (Attachment C hereto).² Please contact the undersigned with any questions.

Respectfully submitted,

/s/ Daniel Galaburda

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¹ The NYISO is submitting this filing in the Commission's eTariff system on Niagara Mohawk's behalf, solely in the NYISO's role as the Tariff Administrator. The NYISO takes no position on any substantive aspect of the filing at this time.

² NYISO OATT Section 14.1 was filed on February 15, 2018 in Docket No. ER18-861-000, effective April 17, 2018, and July 20, 2018 in Docket No. ER18-2048-000, effective September 19, 2018.