STATEMENT TYPE: NRS STATEMENT NO: 23

> Adjustment Per Therm

STATEMENT OF NET REVENUE SHARING ADJUSTMENT

Determined in accordance with Rule 26 of Niagara Mohawk Power Corporation's PSC No. 219, Gas Net Revenue Sharing Mechanism.

Applicable to Billings for Service Classification Nos. SC 1, 2, 3, 5, 7, 8, 12 & 13 \$0.00158

Issued By: Rudolph L. Wynter, President, Syracuse, New York