Received: 02/22/2013



February 22, 2013

Jeffrey C. Cohen Acting Secretary to the Commission NYS Department of Public Service 3 Empire State Plaza Albany, NY 12223-1350

Dear Acting Secretary Cohen:

Enclosed is the Massena Electric Department's Statement No. <u>27</u> of the Statement of Energy Credit for the March 2013 billing period.

If you have any questions, please call me.

Sincerely,

Jeffrey M. Dobbins

Mm.IM.

Treasurer



