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..TXT:

Massena Electric Department
71 East Hatfield Street
Massena, NY 13662

09/12/02

New York State Public Service Commission
3 Empire State Plaza
Albany, NY 12223-1350

Dear Secretary:

Statement of Purchased Power Adjustment No. 40 effective 10/01/02 is hereby filed with the New York Public Service Commission pursuant to the provisions of the MED's tariff.

Sincerely,

Alfred F. Derouchie
Treasurer