

Massena Electric Department  
71 East Hatfield Street  
Massena, NY 13662

07/18/08

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

Dear Secretary:

Statement of Purchased Power Adjustment No.110 effective 08/01/08 is hereby filed with the New York Pubic Service Commission pursuant to the provisions of the MED's tariff.

Sincerely,

Jeffrey M. Dobbins  
Treasurer