



November 14, 2005

Jaclyn A. Brilling
Secretary
New York State Public
Service Commission
Three Empire State Plaza
Albany, New York 12223-1350

RE: Massena Electric Department – Case #05-E-1150

Dear Secretary Brilling:

Attached for filing with the Commission is Second Revised Tariff Leaf 27 to the Schedule for Electric Service P.S.C. No. 2 ELECTRICITY issued by Massena Electric Department ("Massena" or "the Company") to become effective January 1, 2006.

The purpose of this filing is to add charges for non-pole reconnection of 3-phase service. These charges were inadvertently omitted from the filing of First Revised Tariff Leaf 27 on September 21, 2005.

The Company asks that questions regarding this filing be directed to:

Frank W. Radigan
Hudson River Energy Group
120 Washington Ave., 2nd floor
Albany, NY 12210
Tel: (518) 436-1628

Respectfully submitted,
For the Massena Electric Department

By: Frank W. Radigan

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