March 31, 2011

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

Dear Ms. Brilling,

The Fishers Island Electric Corporation is hereby filing Purchase Power Adjustment Statement No. 21effective March 31, 2011 pursuant to the provisions of Tariff Schedule, P.S.C. No. 2 – Electricity.

Sincerely,

Robert E. Wall President