

March 24, 2014

Hon. Kathleen H. Burgess Secretary to the Commission New York State Public Service Commission 3 Empire State Plaza Albany, NY 12223-1350

Dear Secretary Burgess:

Enclosed is the Massena Electric Department's Statement No. <u>40</u> of the Statement of Energy Credit for the April 2014 billing period.

If you have any questions, please call me.

Sincerely,

Jeffrey M. Dobbins

Mm./M.

Treasurer

