

January 20, 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. 38 of the Statement of Energy Credit for the February 2014 billing period.

If you have any questions, please call me.

Sincerely,

Jeffrey M. Dobbins

Mm./M.

Treasurer

