Received: 6/24/2002

..DID: 19547 ..TXT:

Massena Electric Department 71 East Hatfield Street Massena, NY 13662

08/13/01

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

Dear Secretary:

Statement of Purchased Power Adjustment No. 27 effective 09/01/01 is hereby filed with the New York Pubic Service Commission pursuant to the provisions of the MED's tariff.

Sincerely,

Alfred F. Derouchie Treasurer