Massena Electric Department 71 East Hatfield Street Massena, NY 13662

05/27/08

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

Dear Secretary:

Statement of Purchased Power Adjustment No.108 effective 06/01/08 is hereby filed with the New York Pubic Service Commission pursuant to the provisions of the MED's tariff.

Sincerely,

Jeffrey M. Dobbins Treasurer