

Massena Electric Department
71 East Hatfield Street
Massena, NY 13662

01/21/08

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

Dear Secretary:

Statement of Purchased Power Adjustment No.104 effective 02/01/08 is hereby filed with the New York Pubic Service Commission pursuant to the provisions of the MED's tariff.

Sincerely,

Jeffrey M. Dobbins
Treasurer