

Massena Electric Department  
71 East Hatfield Street  
Massena, NY 13662

04/21/05

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

Dear Secretary:

Statement of Purchased Power Adjustment No. 71 effective 05/01/05 is hereby filed with the New York Public Service Commission pursuant to the provisions of the MED's tariff.

Sincerely,

Jeffrey M. Dobbins  
Treasurer