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MASSENA ELECTRIC DEPARTMENT 71 E. Hatfield Street • PO Box 209 • Massena New York 13662 Office: (315) 764-0253 • Fax: (315) 764-1498 www.massenaelectric.com

April 25, 2011

Jaclyn A. Brilling, Esq. Secretary to the Commission NYS Department of Public Service 3 Empire State Plaza Albany, NY 12223-1350

Dear Secretary Brilling:

Enclosed is the Massena Electric Department's Statement No. <u>5</u> of the Statement of Energy Credit for the May 2011 billing period.

If you have any questions, please call me.

Sincerely,

Jeffrey M. Dobbins

Mm./M.

Treasurer



