

December 31, 2010

Jaclyn A. Brillling, Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany, N.Y. 12223-1350

Dear Ms. Brillling,

The Fishers Island Electric Corporation is hereby filing Purchase Power Adjustment Statement No. 18 effective December 31, 2010 pursuant to the provisions of Tariff Schedule, P.S.C. No. 2 – Electricity.

Sincerely,

Robert E. Wall
President