Received: 12/03/2010

Massena Electric Department 71 East Hatfield Street Massena, NY 13662

11/22/10

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

Dear Secretary:

Statement of Purchased Power Adjustment No.138 effective 12/01/2010 is hereby filed with the New York Pubic Service Commission pursuant to the provisions of the MED's tariff.

Sincerely,

Jeffrey M. Dobbins Treasurer