September 30, 2011

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

Dear Ms. Brilling,

The Fishers Island Electric Corporation is hereby filing Purchase Power Adjustment Statement No. 27 effective September 30, 2011 pursuant to the provisions of Tariff Schedule, P.S.C. No. 2 – Electricity.

Sincerely,

Robert E. Wall President