

August 31, 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. 26 effective August 31, 2011 pursuant to the provisions of Tariff Schedule, P.S.C. No. 2 – Electricity.

Sincerely,

Robert E. Wall  
President