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Village of Little Valley Municipal Electric Dept. Little Valley, N.Y. 14755

06/28/00

Ms. Janet Hand Deixler New York State Public Service Commission 3 Empire State Plaza Albany, N.Y. 12223-1350

Dear Ms. Deixler

Power Purchase Statement No. 27 effective 07/01/00 is hereby filed with the New York State Public Service Commission pursuant to the provisions of the Village's tariff.

Sincerely,

Dawn Morton