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Penn Yan Municipal Utilities Board
Village of Penn Yan
P.O. Box 426
5 Maiden Lane
Penn Yan, N.Y. 14527

12/17/01

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

Dear Ms. Deixler,

Purchase Power Statement No.26 effective 12/20/01 is hereby
filed with the New York State Public Service Commission pursuant
to the provisions of the Village's tariff.

Sincerely,

Dwight Rogers