

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

05/15/08

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

Dear Ms. Brilling,

Purchase Power Statement No.104 effective 05/20/08 is hereby filed with the New York State Public Service Commission pursuant to the provisions of the Village's tariff.

Sincerely,

Shawna Brennan