Village of Theresa 124 Commercial Street Theresa, N.Y. 13691

01/21/05

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.81 effective 01/24/05 is hereby filed with the New York State Public Service Commission pursuant to the provisions of the Village's tariff.

Sincerely,

Tara S. Leeson