BOLLAM, SHEEDY, TORANI & CO. LLP Certified Public Accountants



May 1, 2004

Jaclyn Brilling, Secretary New York State Public Service Commission Three Empire State Plaza Albany, New York 12223-1350

RE: Village of Theresa

Dear Secretary Brilling:

Enclosed please find revised Leaf Numbers 4, 6, 8, 9, and 11 of P.S.C. No. 1 - Electricity for the Village of Theresa (Village) issued May 1, 2004 to be effective June 1, 2004. The revised leaves are in compliance with Commission filing of Case #03-E-0167 Issued and Effective May 23, 2003.

The Village asks that questions regarding this filing be directed to:

William C. Freitag, CPA Bollam, Sheedy, Torani & Co. LLP 26 Computer Drive West Albany, New York 12205 Tel: (518) 459-6700

Respectfully submitted, For the Village of Theresa

William C. Freitag, CPA

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Received: 5/1/2004



