Received: 12/17/2009

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

12/17/09

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.140 effective 12/24/09 is hereby filed with the New York State Public Service Commission pursuant to the provisions of the Village's tariff.

Sincerely,

Tara S. Leeson