

SLOCUM DeANGELUS & ASSOCIATES PC

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October 31, 2025

Cori Tackman, Treasurer
New York State Reliability Council, LLC
102 West Ave
East Syracuse, NY 13057

Dear Ms. Tackman:

We are pleased you contacted Slocum, DeAngelus & Associates, P.C. giving us the opportunity to continue to conduct the tax and accounting services for New York State Reliability Council, LLC for the year ending December 31, 2025.

This letter will present for your consideration some background information on our firm, our relevant experience with organizations similar to yours, the nature and extent of the services which we will perform and the related fees.

Our Approach

Our commitment to providing quality accounting, financial and tax services has also enabled us to expand our client base and effectively provide personalized service and value to our clients. Our commitment to each of our clients, both large and small, is to provide the highest quality of audit, tax and financial advice at reasonable cost levels. After twenty years of public practice as Slocum, DeAngelus & Associates, P.C., our success is attributed to our extensive experience, the way in which we communicate with our clients, and our knowledge and background in public accounting; yet we are able to provide these services to you in a cost-effective and efficient, local-firm manner. We understand your current service requirements and needs and are confident that we are best suited to serve you.

Our firm concentrates on servicing small to mid-sized companies similar to your organization. We have devised our service approach in a way clients can afford our fees.

Engagement Scope

New York State Reliability Council, LLC requires a complete audit of its financial statement in accordance with generally accepted auditing standards. This will entail a review of the system of internal control, a review of the accounting procedures and management controls employed by the New York State Reliability Council, LLC as well as comprehensive tests of the statement of cash receipts and disbursements for the year ended December 31, 2025. In addition, we agree to abide by NYSRC's Code of Conduct.

The report, following the completion of the audit, will contain a paragraph on the scope of the examination conducted by us in accordance with generally accepted auditing standards, which will include such tests of the accounting records and such other auditing procedures as we consider necessary under the circumstances. In addition, our report will contain a paragraph expressing our opinion as to the fairness of the financial statements presented in accordance with generally accepted accounting principles.

It must be understood that the above engagement cannot be primarily relied upon to disclose errors, irregularities or illegal acts, including fraud or defalcations that may exist. If, however, such matters come to our attention during the normal course of the audit, we will inform you promptly.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of fixed assets, and direct confirmation of cash, investments, receivables and certain other assets and liabilities by correspondence with selected revenue sources, creditors, legal counsel and banks. At the conclusion of the examination, you will also be required to make certain written representations about the financial statements and matters related thereto.

Such examinations include procedures designed to detect errors and irregularities that would have a material effect on the financial statements. However, as you are aware, there are inherent limitations in the auditing process; for example, such examinations are based on the concept of selective testing of the data being examined and are therefore subject to the inherent limitation that such matters, if they exist, may not be detected.

Likewise, in making our examination we will be aware of the possibility that illegal acts may have occurred. However, it should be recognized that such an examination cannot be expected to provide assurance that illegal acts will be detected.

You recognize that the establishment and maintenance of a system of internal accounting control is an important responsibility of management. Appropriate supervisory review procedures are necessary to provide reasonable assurance that adopted policies and prescribed procedures are adhered to and to identify errors, irregularities, or illegal acts. As part of our aforementioned review of New York State Reliability Council, LLC's system of internal control, we will inform the appropriate levels of management and the Executive Committee of weaknesses that we believe should be corrected and our recommendations in this respect.

Our services will also include the preparation of your Form 990 and required New York State filings for the year ended December 31, 2025. In addition, we will also prepare a management letter if we feel certain matters should be brought to managements' attention.

Our Time Commitment and Fees

Slocum, DeAngelus & Associates, P.C. has the experience and qualifications necessary to perform a quality examination of New York State Reliability Council, LLC in an efficient and cost-effective manner. As you are aware, of primary importance in controlling audit fees is the performance of the examination by experienced, qualified professionals. Our experience on audits of organizations similar to yours, and the amount of time that we have already invested in developing a preliminary audit plan, enables us to more accurately estimate the required time and effort necessary. Our partner-in-charge and staff will spend significant amounts of time on your engagement - much more than other larger accounting firms would allow.

Our fee for these services will be \$4,650 for the year ended December 31, 2025. The services provided for the following proposed fee, in addition to conducting the audit, issuing an opinion and a management letter (if necessary), will include adjusting the general ledger to reflect accruals and correction of any errors; producing year-end financial reports and presenting separately the preparation of reports to regulatory agencies including Federal Forms 990 (Return of Organization Exempt from Income Tax) and New York State Department of State Financial Report. We expect to complete the audit services by March 31, 2026.

We urge you to contact us if you have any questions regarding our fees or the nature and scope of the audit services which we are prepared to perform.

If the foregoing is in accordance with your understanding, please sign this letter in the space provided and return it to us.

Very truly yours,

SLOCUM, DeANGELUS & ASSOCIATES, P.C.

By:



Michael J. Ryan, C.P.A.

Cori Tackman, Treasurer
New York State Reliability Council, LLC