Ravalli Electric Co-op

1051 Eastside Highway
PO Box 190
Corvallis, MT 59828-0190

Testimonial Letter for Summers, McNea & Company
August 6, 2009

To Whom It May Concern:

Our Cooperative has retained Summers, McNea & Company as our auditors for over twenty five years. We would enthusiastically endorse them to any prospective companies searching for an accounting firm.

They have always conducted themselves in a very professional manner and a high degree of integrity, performing such services as annual audits, annual meeting presentations, compilation of IRS Form 990, and analysis of actuarial reports.

Their auditors work well with our employees, requesting in advance much of the data to be used for the upcoming audit. This methodology allows our staff to accumulate most of the records and reports in a timely fashion. In addition, Summers, McNea & Company is an invaluable source of information and support. Their staff is available to us, should the need arise, to answer questions or give us guidance on an array of subjects.

Summers, McNea & Company is extremely proactive, providing us with current and future regulations and requirements unique to our industry. Their strict adherence to detail and accuracy is in large part responsible for our exceptional audit reports and accounting success.

If you would like any additional information, feel free to contact me.

Sincerely,

Richard J. Brown
General Manager
Ravalli County Electric Cooperative