VIGILANTE ELECTRIC COOPERATIVE
225 E. BANNACK ST. • P.O. BOX 1049, DILLON, MT 59725-1049
(406) 683-2327 • (800) 221-8271 • FAX (406) 683-4328

To whom it may concern:

Summers, McNea & Company has been doing our audits for more than twenty years. We continue to use them for our audits because they do very professional work at a reasonable cost. While performing their work they are efficient, thorough and create a minimum of disruption to our daily work by planning ahead.

Their report to our Board of Directors is presented in a comprehensible and complete manor. Questions asked by our directors are always answered to their satisfaction.

We also appreciate that Summers, McNea & Company auditors are knowledgeable and stay up-to-date with the latest Government Auditing Standards and Financial Accounting Standards Board (FASB) rules and policies. Their auditors then keep us informed of changes that we need to implement at our cooperative.

Sincerely,

Ralph Dreyer

Ralph Dreyer, Office Manager