



Certified Public Accountants

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May 7, 2013

Ms. Maggie Downey
Administrator
Cape Light Compact
3195 Main Street
Barnstable, Massachusetts 02630

Dear Ms. Downey:

As requested, the purpose of this letter is to address why the Cape Light Compact (the "Compact") performed agreed-upon procedures (AUP) for the period July 1, 2003 through December 31, 2008.

For the period July 1, 2003 through December 31, 2008, the financial information was stale and, in my opinion, the cost (@\$150,000) outweighed the benefit of performing an audit for the time period.

Based on the information that was available, a decision was made to perform AUP to specifically test the appropriateness of the energy efficiency and power supply reserve fund expenses. An AUP engagement is a type of service governed by the American Institute of Certified Public Accountants' (AICPA) Attestation Standards whereby an auditor and client agree to the performance of specific procedures related to specific subject matter (or an assertion) and report the results of those procedures in a formal document. Any limiting or qualifying language in the engagement letter and report (such as "had we performed additional procedures, other matters might have come to our attention that would have been reported to you") is language *required* by professional standards. This language is not intended to create any negative inference regarding the Compact, its record-keeping practices, and its operations; it simply is *required* by professional standards.

In addition, financial statement audits for calendar years 2009, 2010 and 2011 are currently being conducted by my firm and the results should be available on or about June 30, 2013.

Please let me know should you have any further questions or require further clarification.

Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "C. J. Rogers". The signature is fluid and cursive, with a long horizontal stroke at the end.

Christian J. Rogers, CPA
Shareholder