

TOWN OF GILL

MASSACHUSETTS



www.gillmass.org

SELECTBOARD MEETING MINUTES

May 21, 2013

Call to Order: The Selectboard meeting was called to order at 4:06pm.

Present: Ann Banash, Randy Crochier, and John Ward, Selectboard members; Ray Purington, Admin. Assistant; Eric Weiss, Janet Masucci, Rick James, Claire Chang, and David Detmold.

Reorganization: Following the May 20 Town Elections, the Selectboard reorganized. Randy made a motion, seconded by Ann, to elect John Ward as Chair of the Selectboard. The vote was unanimous in the affirmative. Ann made a motion, seconded by Randy, to elect Randy Crochier as Clerk to the Selectboard. The vote was unanimous in the affirmative. Ann made a motion, seconded by John, to appoint Randy as the Selectboard representative to the Personnel Committee. The vote was unanimous in the affirmative. Randy made a motion, seconded by John, to appoint Ann as Gill's representative to the Franklin Regional Council of Governments. The vote was unanimous in the affirmative.

Hampshire Solar: Eric Weiss, the Sustainability Director for the Hampshire Council of Governments, met with the Selectboard to explain Hampshire Solar, a new municipal net metering program being offered by Hampshire Power, a division of the HCOG. He reviewed a 7-page handout, attached. He also discussed possible options for a solar array on the Mariamante property.

With net metering, the Town would sign a 20-year power purchase agreement (PPA) with Nexamp, the firm that Hampshire Solar has partnered with. Essentially, the Town would be committing to purchase electricity generated from solar installations elsewhere, thereby supporting green energy without dealing with local construction or zoning issues. The agreement would provide for a 21% discount off the WMECO default rates for electricity. The Town would also sign an initial 5-year agreement to use Hampshire Solar as the electricity supplier, and could sign additional 5-year renewals. According to Eric, the Town's buildings consume approximately 90,000 kWh annually, and he would recommend contracting for 75-80% of that if a net-metering PPA is signed.

Because the term of the PPA is greater than 3 years, Town Meeting approval is required before the Selectboard can negotiate and sign an agreement. Eric provided a sample warrant article that could be used for Town Meeting. It is hoped that the Energy Commission will be able to meet prior to June 3rd, so as to be able to make a recommendation to the Selectboard about the net metering warrant article.

When asked for the deadline to make a decision on this program, it was answered that there is no deadline currently, but that the available capacity will begin to fill up, so sooner is better. The net-metered solar array must be located within WMECO's territory, and there are planned arrays in Whately and Hadley that will be coming online in the next 12 months. Eric suggested that overall savings tend to be larger with a net-metering agreement than with a self-owned or contracted solar development.

With respect to the HCOG's municipal solar RFP issued last year, the Mariamante property was the only Gill site to receive a proposal. Broadway Electrical Company has proposed an installation with a nameplate capacity of 1,059.08 kW that would generate approximately 2,391,006 kWh in the first year of operation. Given the Town uses only 90,000 kWh, the majority of energy produced by this array would need to be net-metered, i.e. sold to and/or off-taken by other municipal entities.

It was pointed out that Broadway's array was sized to maximize the payback to the developer, and that it is not the only possibility. A smaller array that just meets the Town's needs could be installed, and then expanded in the future if there is growth. Smaller installations do have a higher per unit cost, but it might allow a more local

developer to be involved in the project. If the Town is interested in pursuing proposals for smaller systems, Eric is willing to assist with that bidding process.

Given the historical nature of the Mariamante property, it seems to make the most sense to require that any solar array be constructed as a ballasted, ground-mounted system, in which the solar panels are supported by large concrete pads and there are no penetrations into the ground. This method is what is used on capped landfills.

The Board thanked Eric for his presentation, and for providing a large amount of information in a short amount of time. Eric Weiss left the meeting.

Minutes: Minutes from 5/6 were not ready.

Town Hall Roof: The roof replacement project is proceeding very smoothly, and no "uh-ohs" have been found. It was interesting to find out that there wasn't any tar paper underneath the asphalt shingles, and it is surprising there weren't more problems with leaks than what we had, given the age of the shingles. Town Treasurer Ronnie LaChance joined the meeting to explain that she is working on getting bids and having the roof loan paperwork ready for early June. In answering a question about the balance owed on the Mariamante property, Ronnie stated that the outstanding principal is \$162,800, and that the Town will pay \$894 in interest (at 0.53%) in FY14. The Town pays down \$13,700 each year. Ronnie was asked to create a comparison of possible costs/savings associated with an earlier payoff of that debt.

Animal Control Officer: Ray reported on a meeting he attended at the FRCOG with representatives from Erving, Orange, Wendell, New Salem, and Rowe. DLTA funds are being used by the FRCOG to help the towns explore options for meeting the state requirement of having a certified Animal Control Officer (ACO). A regional ACO, as well as two or more towns sharing an ACO are some of the options being considered. Gill has not had an ACO since at least 2008, with those duties usually now handled by the Police Department.

Ray noted that Gill's participation in the Sheriff's Regional Dog Shelter/Kennel goes a long ways toward meeting some of the new animal control laws that went into effect in October 2012. Having an ACO would be a good next step, and the expense could be partially funded from the Dog Revolving Fund. Because more research and discussion is needed, an ACO solution is not part of the FY14 budget.

Mariamante Hayfield Bids: Ray reported that there were three bids for the mowing and use of the Mariamante property. Two bidders would charge the Town to mow the field, and the third will pay \$200 to use it as a hayfield, including applying manure and lime. Ann made a motion, seconded by Randy, to accept the \$200 bid from Brian Peila for the use of the Mariamante property as a hayfield. The vote was unanimous in the affirmative.

FY14 Diesel Bid: The Board reviewed the results from the FRCIOG's cooperative bid for diesel fuel for FY14. Ann made a motion, seconded by Randy, to award the bid to A.R. Sandri, the low bidder at \$3.63/gallon. The vote was unanimous in the affirmative. Ray noted that FY14 budgets were prepared based on \$3.75/gallon. The FY13 price is \$3.55 and FY12 was \$3.84/gallon.

5:37pm Nancy Griswold joined the meeting. Library Trustees Lissa Greenough and Ellen Johnson joined the meeting.

Library Trustee: The Board met with the Library Trustees to make a joint appointment to fill a vacancy on the Board of Trustees. For the Trustees, Ellen made a motion, seconded by Lissa to appoint Megan Bathory Peeler as a Library Trustee through 5/19/14 (the next town election). The vote was unanimous in the affirmative. Ann made a motion, seconded by Randy, to appoint Megan Bathory Peeler as a Library Trustee through 5/19/14. The vote was unanimous in the affirmative. The Trustees left at 5:38pm.

Fire Department Appointments: Acting upon a request from the Fire Department Board of Engineers, Ann made a motion, seconded by Randy, to appoint Oleg Cobileanschi and Lewis Herzig as firefighters for the Town of Gill through June 30, 2013. The vote was unanimous in the affirmative.

Audit Engagement Letter: The Board reviewed the Audit Engagement Letter for the financial audit being performed by Scanlon & Associates. Ann made a motion, seconded by Randy, to sign the letter. The vote was unanimous in the affirmative.

Catch Basing Cleaning Bids: Ray presented a request from Highway Superintendent Mick LaClaire to award catch basin cleaning services to Wiggins Hydro/Construction, the low bidder at \$125 per hour. Although Mick had hoped to make it into the next fiscal year before cleaning catch basins, the heavy and frequent spring rains have caused 15

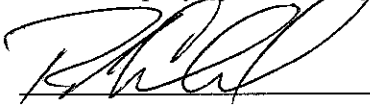
basins to need cleaning now. Ann made a motion, seconded by Randy, to accept the bid from Wiggins. The vote was unanimous in the affirmative.

5:45pm Janet Masucci, Rick James, and David Detmold left the meeting.

Warrant: The Board reviewed and signed FY 2013 warrant #24. Randy abstained from signing the payroll warrant as his son Michael is a Gill firefighter and appears on the warrant.

The meeting adjourned at 5:57pm.

Minutes respectfully submitted by Ray Purington, Administrative Assistant.

A handwritten signature in black ink, appearing to be 'R. Crochier', written over a horizontal line.

Randy P. Crochier, Selectboard Clerk

HCOG Sustainability Program

A Program of the
Hampshire Council of Governments

Eric Weiss
Sustainability Director
(413-584-1300 x155)
eweiss@hampshirecog.org
5/8/13



General Information About HCOG

- HCOG is Municipally Focused
- HCOG Not Geographically Limited
- HCOG Sustainability Program Created June 2010
- Promote Regional Sustainability
- Provide Technical Assistance
- Supporting Regional Green Energy Development
- Creation of Regional Programs

HCOG is Municipally Focused

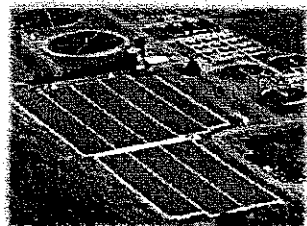
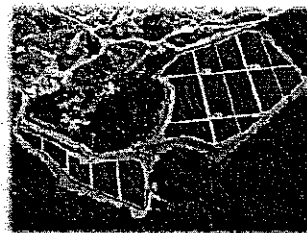
- HCOG has 15 member municipalities
- HCOG programs are not geographically limited to Hampshire County
- Hampshire Power, a program of the HCOG, is a local electricity supplier
- HCOG is focused on local first and wants to supply green power

February 12, 2013

3

HCOG is Supporting Regional Green Energy Development

- Creation of Regional Programs
 - SREC Brokering
 - Municipal Net Metering
 - Municipal RFP Process
 - Solar Array Development
 - Green Community Support
 - Technical Assistance



HCOG SREC Brokering Program

- SREC Brokering Service Available to All
- Currently have over 500kw under contract
- System size vary widely (5kw – 250kw)
- Homeowners, Businesses, Farms, Towns and Institutions
- Minimal 4% Brokering Fee
- Current market rate = \$210 per SREC
- All SREC clients waiting for State sponsored auction in July '2013 to get \$285 per SREC

5

About Hampshire Solar

- Hampshire Solar has two components that work together to maximize savings on electricity costs
- Part 1 – Electricity Supply
 - Hampshire Power will be your supplier, offering a competitive rate on the price you are billed
- Part 2 – Solar Net Metering Credits
 - Nexamp will partner you with a solar project to offset your utility electricity costs through a local source of clean renewable energy

Municipal Net Metering/Hampshire Solar

- Net Metering has lower municipal risk
- No "in Town" construction/zoning issues
- Allows you to support green energy
- 20 year PPA required
- Fixed Discount (20- 30%) from Net Metering Credit on your electric bills

21% for WMECO

7

Hampshire Solar / HCOG & Nexamp Net Metering Partnership

Through RFP process HCOG chose to partner with Nexamp

Selection Criteria

Local: Massachusetts-Based

Organization: Vertically-Integrated

Financing: Massachusetts-Based

Track Record: Existing, Prompt Development of Massachusetts Solar Projects

Price: Best Discounts

8

Sample Net Metering Credit Savings

First Year Savings Summary, National Grid Towns -30.5%

Solar Credits Generated	Purchase Price	Savings
\$25000	\$17375	\$7625

First Year Savings Summary, Western Mass. Electric Towns -21%

Solar Credits Generated	Purchase Price	Savings
\$25000	\$19750	\$5250

Solar Development / Solar RFP

- HCOG prepared under Chapter 25A large regional solar RFP for Towns throughout Western Massachusetts
- Understanding Towns have limited resources, expertise, and time when it comes to doing solar development properly
- Total in bid = 38 towns 110 potential sites
- Goal to help Towns develop solar PV arrays on municipal sites throughout Western Massachusetts

38
Towns
116 potential
sites

Solar Development / Solar RFP

- Currently working with 3 preferred vendors on high priority sites. (Ameresco, Broadway Electric, American Capital Partners)
- Potential sites under negotiation with vendors and Towns considered are:
- Wilbraham Landfill, Deerfield Landfill, Ware Landfill, Williamsburg Water Company Land, Gateway Regional High school, Hampshire Regional High School, Buckland Shelburne Regional High School...and others..
- 20 Year PPA with electricity purchase price with escalators being negotiated by HCOG with vendor

11

Green Community Assistance

- Working with Communities as requested on green community involvement efforts.
- Helped Towns of Middlefield, Chesterfield, Plainfield and Huntington in process
- Specifically helping Middlefield implement Green Community plan including;
 - Bidding and installing 12 kW PV solar at Town hall
 - Building envelop improvements at DPW
 - Improve/upgrade heating systems at DPW
 - Town Goal = 20% energy reduction in 5 years

12

Other HCOG Sustainability Efforts

- Municipal Green Energy Technical Assistance
- Green energy Consulting to Businesses and Institutions as requested
- Developing Regional Partnerships
- Coordination with DOER, Department of Energy Resources and the CEC, Clean Energy Center
- Supporting states "Solarize" efforts
- Obtaining Unique Sustainability Based grants

13

Questions/Discussion

Eric Weiss
Director, Sustainability Program
Hampshire Council of Governments
413-584-1300 x155
eweiss@hampshirecog.org

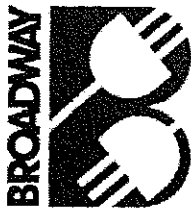


Exhibit H System Characteristics

SYSTEM INSTALLER:

Company: **Broadway Electrical Company, Inc.**
Address: **295 Freeport Street, Boston, MA 02122**
Contact: **Jonathan Wienslaw, President**
Phone & Email: **617.822.8843**
jwienslaw@broadelec.com

SOLAR ENERGY SYSTEM:

Location: **Gill - Vacant Land, Lower Main Road
(Mariamante Parcel) Site HC12**
Nameplate Capacity: **1,059.08 kW**
Approximate Annual Energy First Year Production:
Total: 2,391,006 kWh

SOLAR ENERGY SYSTEM ASSETS:

Module Manufacturer & Number: **3,652 Canadian
Solar 290, Suntech 290 modules or equal**
Mounting Systems: **Ground Mounted System**
Inverters: **Advanced Energy Inverters or equal**
Integrators: **Broadway Electrical Co., Inc.**
Data Acquisition System: **Also Energy or equal**
Utility Revenue Meters: **GE**
Related Equipment: **None**
Educational Curriculum: **N/A**
Electric Lines: **480V, 120V & 13.8KV**
Permits: **Electrical, Building & MDEP (if required)**
Contracts: **SPPA to follow**





Attachment H Price Proposal

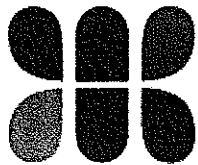
Facility Name:

Gill - Vacant Land, Lower Main Road
(Mariamante Parcel) HC12

Type of System:	Ground Mount
PV System Capacity (DC):	1,059 kW
PV System Capacity (AC):	847 kW
Expected Annual Energy Output (Year 1):	2,391,006 kWh
Guaranteed Annual Electric Output:	1,912,805 kWh
Annual System Degradation Factor:	0.5 % Year
PV System Capacity Factor:	14.04 %
Energy price (\$/kWh):	\$0.0941 kWh year 1
Energy price escalator (%/year)	2.0 %
Performance Bond Amount:	\$3,457,000
Decommissioning Assurance Amount:	\$105,908
Proposed Buyout Amount:	
Year 7:	\$ 2,116,035
Year 10:	\$ 1,409,214
Year 12:	\$ 1,328,056
Year 15:	\$ 1,059,080
Year 20:	\$ 794,310
Budgeted Interconnection Costs: ¹	\$ 159,000

Note 1 - The Parties acknowledge and agree that in the event that such cost imposed by the Distribution Company is in excess of \$10,000.00 for the interconnection costs at the town's sites then the Net Energy Price shall increase by \$0.0018 per kWh for each \$20,000 of cost required and billed by the Distribution Company.





HAMPSHIRE COUNCIL
OF GOVERNMENTS

2012

PV System for Hampshire Council



Broadway Electrical Co., Inc.

Broadway Renewable Strategies, LLC

8/29/2012



Broadway Electrical Company answers to questions:

Present a general overview of your proposal.

Broadway Electrical Co., Inc. (BEC) is pleased to provide our response to your request for proposals (RFP) regarding the installation of photovoltaic systems for your group. The Broadway team provides complete Renewable Energy Services which includes complete Design and Engineering, Procurement, Construction (EPC) of the system, as well as a Solar Power Purchase Agreement (SPPA). Broadway understands the scope of this project which is to utilize renewable energy for the Hampshire Council of Government and its communities. We can put together our standard Engineering Procurement Construction (EPC) Agreement and Solar Power Purchase Agreement (SPPA) which will include all of the necessary steps needed to make this project a success.

In addition to our renewable energy aspects, BEC is a full service electrical contractor. The company works on projects involving the installation of; 15KV medium voltage cable, splices and terminations, 15KV primary switchgear installations, secondary unit substations, complete lighting and power distribution and installation, fire alarm, security, and tel/data installations. Single electrical contract size to date has been \$25 million. Project types include Data Centers, Laboratory and Healthcare, Power, Commercial, Hotel, Housing for Institutional, Government and private owners and clients.

On an annualized basis BEC has been awarded and managed approximately 50 projects of varying magnitude and complexity. All projects are given the same level of care and attention to details to insure that the projects are completed on time and on budget. Over the past several years BEC has installed or is in the process of installing over 55MW of solar energy in Massachusetts. During this time we have been in close contact with all of the major electrical utility companies as well as several of the local municipalities. These projects funded, as well as commitments to fund projects, totaled over \$30 Million for Solar Power Purchase Agreements (SPPA).

Based on our presentation you will see that we have discussed our general overview for this project. This project can be viewed as very similar to the projects that we are currently constructing in the towns of Lee and Lennox, as well as for the Cape and Vineyard Electric Cooperative (CVEC). The key to furnishing a successful project is to have an experienced EPC contractor who has the ability to do engineer, construct and maintain a system all under one roof. An additional key could be to use the same solar power purchase agreement for each of the sites.





Present information explaining the present financial capabilities of your firm include capitalization capabilities and project financing information.

Capital Finance Structure:

Rockland has \$333 million in equity under the Rockland Power Partners, LP ("RPP") fund. This is available to fund the HCOG developments as well as other investments. To date the majority of the drawn equity has been invested in operating natural gas fired projects that are beyond the construction phase. Rockland can invest up to 20% of its \$333 million fund into any one project. They have the ability to exceed this threshold subject to the approval of our investment fund advisory committee, but don't anticipate a need to exceed this threshold on the HCOG project given the debt capacity of the project.

Rockland Capital and BEC have signed an exclusive agreement to develop PV projects in Massachusetts.

- *LLC Operating Agreement for Mass Power, LLC – Rockland will be the primary owner and sole equity capital provider to Mass Solar, LLC, however, BEC will own a small portion of this investment vehicle as partial compensation for its EPC services to Mass Solar. This operating agreement will specify the terms for Rockland's contribution of equity capital and how distributions will be shared between Rockland and BEC.*
- *Engineering, Procurement and Construction Agreement – This agreement between BEC and Mass Solar, LLC will establish the terms for the engineering procurement and construction of all projects development in Massachusetts including the HCOG projects.*
- *Development Agreement – This agreement between BEC, Rockland and Mass Solar, LLC will document the exclusive arrangement between Broadway and Rockland to pursue Massachusetts projects jointly.*
- *Operations & Maintenance Agreement – BEC will be providing all O&M service after commencement of commercial operations at any project under the terms of this O&M agreement.*





Below is a sample list of solar PV systems that are installed or are currently being installed by BEC and that are operated under a Solar Power Purchase Agreement (SPPA), it includes the number of kW per project, length of contract and project name:

Project Name	System Size (kW)	Years Remaining on PPA
Town of Medway Public Schools	518.10	19
Alpha Grainger	705.97	19
St. Mary's High School	146.51	19
Arthur J. Hurley - Readville	150.92	19
Arthur J. Hurley - Roxbury	150.92	19
21, 23, 25 Drydock	577.78	19
MWRA	456.12	19
Wareham - Rosebrook Farm	905.96	20
Town of Leicester	396.76	20
Town of Milton Public Schools	717.72	20
Cape and Vineyard Cooperative	41,010.00	20
Towns of Lee and Lenox	4,950.00	20
Tantasqua Regional School District	862.40	20

*Please find the attachment **"Broadway Customer Support Letter - Hampshire Council of Governments"** from Rockland Capital to show as evidence that BEC has the ability to secure financing for the total installed cost of the system proposed in response to this RFP. BEC works with Rockland Capital to secure the equity and debt for our projects.*





Present a detailed explanation (describe the mechanism) of how financial savings will be determined and verified at the local level.

The savings the Hampshire Council of Governments and their communities would realize would be calculated based upon the delta between the Net Metering Rate and the rate that BEC has proposed for the energy that is being produced. If the system is to be placed behind the meter the savings that would be realized would be by the offsetting of the building's load.

BEC fully understands the need to have a "guaranteed" output so that the specific town will have a value to budget against and we currently take no exception to that. BEC guarantees that the System will produce the Guaranteed Annual Electric Output in each Contract Year. Within thirty (30) days of the end of each year of the term of this Agreement, BEC shall provide the User a written report indicating the actual annual electric output of the System, in the aggregate and as produced by each individual building system. In the event that a Production Shortfall exists in any Contract Year, BEC shall pay to User without demand, within thirty (30) days of the end of such Contract Year, the LDC Retail Rate for each kWh of such Production Shortfall, including all proportional supplementary charges, such as distribution charge, transmission charge, fuel surcharge, etc.

- *Digital Acquisition System (DAS): We will be using Also Energy PV View or equal Monitoring System which provides a comprehensive array of data collection, inverter monitoring, power metering, communications networking and environmental assessment components, along with robust solutions for wired- and wireless communications, IT component failure detection, and end-to-end security. Also Energy PV View or equal has a proven track record in the solar industry and showcases real-time production statistics.*
- *Metering, Data Reporting, and Verification Requirements: All generation from qualified solar PV projects will be individually metered and reported. Per NEPOOL GIS rules, all projects will utilize a revenue grade meter from which generation data is to be reported. Projects greater than 10 kW (dc) must be reported electronically and automatically through a Data Acquisition System.*
- *Data Reporting: Each month, the system Owner or our agent will report all metered data to the Production Tracking System (PTS), maintained by the Massachusetts Clean Energy Center (CEC) / Renewable Energy Trust. The reporting period for the PTS is open during the last five days of the reporting month through the first five days of the following month.*
- *Verification: The PTS is the sole and required independent verifier for the RPS Solar Carve-Out program. The PTS will report all of the projects' data on a quarterly basis to the NEPOOL GIS for the purpose of generating SRECs. (Exception: Projects with their own Market Settlement System accounts on the NEPOOL GIS will report data directly to ISO New England.) Broadway conforms to M.G.L. c. 25A, §11C and all methods for monitoring, measurement, and verification of guaranteed energy generation and conform to the most recent Performance Measurement & Verification Protocol and standards established by the Federal Energy Management Program of the U.S. Department of Energy.*





All of the projects will not be approved by all of the Municipalities/School Systems. Will this affect your ability to move ahead with any or all the proposed projects? If so describe how.

This factor would depend on the actual amount of projects that may not be approved. For example should more than 50% of the projects become not part of the portfolio then our economies of scale may be affected and this would need to be reviewed internally.

What if a Municipality/School System chooses to use only net metering for its project? Will that affect the finances?

If this question pertains to the difference between projects that are "behind the meter" versus net-metered, the power price to the town and BEC's ability to finance would not be affected, but the economic value to the town would change because of a difference in utility cost savings.

Is the proposal effected by the current downturn the Massachusetts SREC markets?

This has been taken into account in our economic model. Our financial partner understands the Massachusetts SREC market and we have built in those dynamics into our plan in order to make the project financeable.

Present information on similar project(s) your Company has worked on to those in your proposal. Describe successes and challenges as they have occurred.

This project can be viewed as very similar to the projects that we are currently constructing in the towns of Lee and Lenox, as well as for the Cape and Vineyard Electric Cooperative (CVEC). Below are some suggestions to help make this project a success:

- We have found that having a contact liaison in each town that would be responsible for coordinating efforts has been extremely helpful in moving projects forward.*
- The key to furnishing a successful project is to have an experienced EPC contractor who has the ability to engineer, construct and maintain a system all under one roof.*
- An additional key to the economic viability for all of the sites would be to use the same solar power purchase agreement for each of the sites. Please find the attached document "Town of XXXX SPPA 8.10.12.PDF" that has been approved by lenders as financeable contract.*





Each proposal contains multiple proposals how will your Company handle the timelines associated with those projects?

In our experience, the following list of key milestones has proved to be beneficial to moving the project forward:

- *A decision will need to be made by HCOG within ten (10) days in order to gain the benefit of the US Treasury 1603 grant.*
- *Interconnection application seeking authorization to construct and interconnect the PV System to the Distribution Company System within forty-five (45) days of the Effective Date.*
- *The Initial Notice of Financial Commitment within forty-five (45) days after the Effective Date.*
- *Binding purchase order for the PV panels, racking system, inverters and transformers within thirty (30) days after receipt of a fully executed Interconnection Agreement.*
- *Interconnection Agreement, in form and substance satisfactory to Contractor and User, in each of its reasonable discretion, finalized and executed within one hundred eighty (180) days of Contractor's submission of the interconnection application.*
- *The Final Notice of Financial Commitment within forty-five days of the receipt of the last final permit or required approval (including interconnection agreements) required to construct the PV System.*
- *Statement of Qualification from the Massachusetts Department of Energy Resources for the PV System to be eligible as a RPS Class I Solar Carve-Out Renewable Generation Unit as defined in and in accordance with 225 C.M.R. 14.00 et seq. within twelve (12) months of the Effective Date.*
- *The Project Development Schedule, including Construction Commencement Date will be set forth.*





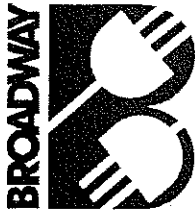
PROJECT TEAM DIRECTORY

The following table presents contact information for all persons identified in this communications management plan. The email addresses and phone numbers in this table will be used to communicate with these people.

Role	Name	Email	Phone
CEO	Lawrence M. Hurwitz	lhurwitz@broadelec.com	617-822-8810
President	Jonathan B. Wienslaw	jwienslaw@broadelec.com	617-822-8831
Project Executive	Daniel J. Griffin	dgriffin@broadelec.com	617-822-8822
Electrical Engineering Liaison	William Wohlfarth, PE	wwohlfarth@broadelec.com	617-822-8884
Business Development	Jeffrey Wootan, PE	jwootan@broadelec.com	617-822-8843
Solar Performance (O&M)	Carter Wall	cwall@broadelec.com	617-822-8817
Safety Director	Chuck Rosenthal	rosenthal@broadelec.com	617-822-8807
Operations Manager	John Gallagher	jgallagher@broadelec.com	617-822-8891
Structural Engineering Liaison	Sal Capobianco, PE	sacapobianco@sgh.com	781-907-9444
Civil Engineering Liaison	Rick Waitt, PE	rwaitt@meridianassoc.com	978-299-0447
Environmental Engineering Liaison	Rick Barthlemes, PE	rbarthlemes@lynnfieldeng.com	978-777-7250

Most of BEC's day to day reporting and client liaison will be performed through Dan Griffin our Project Executive. Dan will interface with each specific town's representatives. Dan has close to 30 years construction experience with Broadway Electrical and is very familiar to this process. Dan has worked with a number of Towns and Municipalities, Schools and State Agencies such as MassPort and MWRA where we are currently installing both a Ground Mount and Roof Top PV Systems at the Deer Island Treatment Facility. Should an issue need to be escalated it will be moved up to the project/client liaison within our company who will direct the information to the internal appropriate parties. Meetings are held in house once a week on all projects and the PM is responsible for holding client meetings as deemed necessary.





Describe any (legal/default) problems that any of your projects have had in the past two years.
Broadway has never been involved in a lawsuit or dispute regarding a contract.

Because of volatility in the solar markets demonstrate your assurances that you are not using equipment from a bankrupt manufacturer (Or one on the verge of bankruptcy) and have a strong financing plan in place.

As shown in our presentation we use only tier 1 manufacturers and the best in the industry. While no one can guarantee that a company will not go bankrupt we are currently not using any bankrupt companies. All manufacturers that BEC intends on using have been reviewed by our lenders for bankability.

Within our proposal we have provided material cut sheets on all of the potential equipment that we may use (or equal) for these projects. BEC selects our major components i.e. PV Modules, Inverters and Mounting Systems based upon our working knowledge of the companies, the technical advantages, their history in the marketplace and their product warranty.

All products that BEC will provide are robust and have been previously used on a worldwide basis (i.e. Germany) where weather conditions can be as or more severe in the winter time. These products have also been used in the Southwestern portion of the United States which experience higher climate temperatures.

PV System Supply Experience

BEC's supply contracts are with the major manufacturers of modules and inverters and have an excellent relationship with these firms. We supply all of our manufacturers with rolling forecasts and receive continuous communications from them about market trends and availability. We are a Partner of SATCON and continuously are working with them to improve and enhance their technologies for inverters. Because of Broadway's success in the Northeast we have become one their largest customers for materials and are continually being sought after by other manufacturers from around the world.

Broadway Electrical has priced and procured polycrystalline and monocrystalline PV modules. Our experience with all of these technologies has been excellent primarily because we financed, own and operate most all of the systems that we have installed. Hence if they do not perform as expected then it would greatly affect our cash flow. Hence each technology that we use is heavily scrutinized before we put it into production.

Manufacturers:

- Modules: Suntech America, Inc., Canadian Solar Inc, Trina, Yingli.
- Inverters: Satcon, Advanced Energy
- Racking Systems: Panel Claw, Schletter





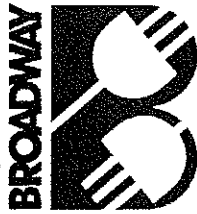
Present and example of contract language contract language and any proposed contract language exceptions you are considering.

We will be proposing our lender-approved EMS contract. Please find the attached document "Town of XXXX SPPA 8.10.12.PDF".

Clarifications:

- **System Size:**
Based upon our review of the sites that the systems have been designed for; each system will be sold into their respective utility load zones and that the final system size will be determined prior to the finalization of the EPC Contract.
- **SPPA Agreement:**
Please be advised that Broadway Electrical Co., Inc. reserves the right to reach a mutually agreed upon PPA Agreement that is satisfactory and financeable by our lenders.
- **Interconnection Allowances:**
The Parties acknowledge and agree that in the event that such cost imposed by the Distribution Company is in excess of \$10,000.00 for the interconnection costs at the town's sites then the Net Energy Price shall increase by \$0.001 per kWh for each \$20,000 of cost required and billed by the Distribution Company.
- **Calculation of Purchase Price:**
The purchase price (the "Purchase Price") payable by User for the System and the Environmental Attributes shall be equal to the greater of the "Appraised Value" as determined by the Independent Appraiser, or the Termination Payment as listed in the provided schedules (See Exhibit E), without Removal Costs.
- **Taxes:**
If taxes are to be assessed, the parties agree to negotiate and enter into an agreement for the payment in lieu of taxes ("PILOT") pursuant to G.L.C 59, 38H (b) or any successor or comparable law.
- **Wetlands and Endangered Species:**
Because of any possibility that endangered species/wetlands could be located anywhere within the selected areas, Broadway Electrical reserves the right to withdraw their proposal for these sites if it becomes apparent that these sites are not economically feasible.





If your project includes roofs and/or roofing issues please describe how you will approach those with the Municipality/School System and their effect on project economics.

Roofing condition, age and its reserve capacity can always become a costly issue. In our previous experiences our first step is to set up a site visit for our structural engineers from Simpson, Gumpertz and Heger (SGH) to survey each of the roof sites to perform the necessary calculations for structural integrity (reserve capacity) as well as look at the condition of the roof. At that time they will be looking for any readily available structural drawings, warranties and if available the current ages of each of the roofs. Should a roof be older than ten years it may be highly advised to the client to consider installing a new roof and possibly including that cost into total cost of the solar project. This suggested method would be considerably cheaper than removing and reinstalling the system down the road in order to replace the roof.

SGH is a national engineering firm that designs, investigates, and rehabilitates structures and building enclosures. Their award-winning work encompasses building, nuclear, transportation, water/wastewater, and science/defense projects throughout the United States and in more than thirty other countries. Their goals are simple: earn the lasting trust of our clients, gain the respect of our most capable peers, and further the standards of practice in all areas of our profession. Their diverse team members include engineers, architects, scientists, and many other technical professionals. Most importantly, their highly qualified staff members are led by principals and project managers who average twenty years of employment with SGH. These leaders provide quality of service and team continuity to support their long term client relationships. SGH is the recipient of over 400 awards and recognitions in the past ten years. SGH has more than 400 employees located in five offices: Boston, Los Angeles, New York, San Francisco, and Washington DC and is a Member of the Global Design Alliance.





Present your approach to the long term maintenance and end of life aspects of the various projects including such areas as ownership, removal and recycling.

Attention to solar PV operations and maintenance is a vitally important part of the performance of a project, even though it represents a small fraction of system cost. BEC's Performance Solar Division is the premier solar operations and maintenance services business in New England, providing expert, highly cost-effective O&M service that ensures optimal performance of the system and compliance with warranty and utility company requirements.

With over 75 years in the electrical contracting business and more than 14 MW of commercial solar installation projects in operation, BEC operates more solar capacity than any solar developer in New England. Our customers benefit from our experience building and managing our own solar assets – over 55 MW in operation or under construction – and our expert team of 120 licensed electricians. Our company has a strong balance sheet and a proven track record, and our customer list includes the region's top universities, hospitals, and corporations.

Operations & Maintenance Services:

Active management of solar PV systems will have a significant impact on system performance. Broadway is committed to timely, safe, and intelligent management of its systems. Maintenance is important to:

- **Improve performance:** *Monitoring and analysis are key to recognizing performance problems and identifying ways to improve production.*
- **Limit downtime:** *Downtime is expensive -- who is going to respond when there is a problem? BEC offers 24-7 response by skilled electricians trained to identify and resolve PV system problems.*
- **Protect warranties:** *Failing to do preventive maintenance can be expensive -- documentation of preventive maintenance is key to avoiding voided warranties.*

Services are customized to each solar installation, and can include:

- *24x7 Monitoring, analysis, trouble-shooting, and response*
- *Preventive maintenance for compliance with warranty and utility requirements*
- *Testing and calibration of inverter, meter, weather station, DAS, and other PV components to ensure that performance and compliance requirements are met*
- *Prompt repair and warranty management*
- *Production reporting and maintenance documentation*
- *SREC brokerage, solar system expansion, and other business services*





Partial Project List – Solar PV Systems Under Management by Broadway
 (As of July 2012. References are available on request.)

Project	# of SYSTEMS	CAPACITY (kW DC)	YEAR
Town of Medway	2	518.10	2010 & 2011
Boston Logan International Airport	1	199.65	2010
Concord Willard Elementary School	1	48.4	2010
Watertown DPW Building	1	51.43	2010
Lunenburg Middle School	1	106.15	2011
St. Mary's High School	1	146.51	2011
Town of Leicester	4	396.76	2011
Deer Island Water Treatment Plant	2	456.12	2011
Millennium Partners	3	568.70	2011
Tantasqua Regional School District	2	862.40	2011
Hurley Wire Company	2	301.84	2011
Town of Milton Public Schools	4	717.72	2011
Rosebrook Farm	1	905.96	2012
VAM Realty Company	1	840.75	2012
Alpha Grainger Manufacturing	2	711.00	2010 & 2012
First Highland Realty	1	912.00	2012
Carlstrom Pressed Metal	1	650.76	2012



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Carlstrom Pressed Metal	1	650.76	2012

Why is Solar PV system maintenance important?



Broadway's maintenance team can rapidly correct issues affecting performance, like this Combiner Box fire

- **Improve performance:** Monitoring and analysis are key to recognizing performance problems and identifying ways to improve production.
- **Limit downtime:** Downtime is expensive -- who is going to respond when you have a problem? Broadway offers 24-7 response by skilled electricians trained to identify and resolve PV system problems.
- **Protect your warranties:** Failing to do preventive maintenance can be expensive -- documentation of preventive maintenance is key to avoiding voided warranties. Broadway offers the protection you need.

BROADWAY RENEWABLE STRATEGIES, LLC
 295 FREEPORT STREET BOSTON, MA 02122-3592
 CONTACT: CARTER WALL 617-822-8817 CWALL@BROADELEC.COM WWW.BROADELEC.COM



Why Broadway is the right choice for maintaining your PV system

Proven Track Record

- **Expertise:** Broadway has a long track record of expertise in solar system maintenance and electrical construction and operations, with 120 trained electricians on staff.
- **Financial stability:** Broadway has been in the electrical contracting business for over 75 years and has a strong balance sheet.
- **Customer service:** We give every solar PV system the same care and attention as our own generating assets.

"Broadway has treated my solar array as if it were their own. They set the standard for solar operations expertise"

*- Jake Grainger, CEO
of Alpha Grainger
Manufacturing, Inc.
and owner of a 711kW
system in Franklin, MA*

Fully insured, fully licensed

Broadway carries a broad range of insurance coverage including business, auto liability, general liability, workers' compensation, and an umbrella policy. Our electricians hold all the required licenses to work on solar photovoltaic and high-voltage electrical systems.

Experience: The O&M Team – Key Personnel

Dan Griffin, Vice President, Field Operations

Mr. Griffin is responsible for all aspects of field operations at Broadway, including training and deployment of technical personnel. A veteran of complex projects since 1984, he has led construction and O&M teams for over 15 MW of solar developments since 2009, including major hospitals, universities, and office buildings. He has an AS in Electrical Engineering from Northeastern University, and has more than a dozen professional certifications.

Carter Wall, Director, Performance Solar Division

Ms. Wall is the head of Broadway's operations and solar business services division. She manages monitoring, reporting, and maintenance services. Ms. Wall joined Broadway from the Massachusetts Clean Energy Center, where she led the development of the state's Production Tracking System and the transition from the solar rebate to the SREC market, and has a background in M&A and CHP project finance. Ms. Wall has an AB in Biology from Bryn Mawr College, an MPP from Harvard's Kennedy School of Government, and more than 25 years of electric industry experience.

Jeff Wootan, Vice President, Business Development

Mr. Wootan is responsible for all Business Development and new market strategies for Broadway. He is a registered Professional Engineer who has been in the renewable energy industry for over 25 years. He has a Bachelor of Science in Mechanical Engineering and an MBA from the University of Arizona.

Seasoned Technical Staff

A staff of 120 licensed electricians can be deployed from Broadway's home office. All Broadway electricians have experience installing and maintaining PV systems, as well as specialized manufacturer training.



Franklin Regional Council of Governments

Massachusetts Animal Control Law FAQ

What is the New Animal Control Law in Massachusetts?

In August, Governor Deval Patrick signed into law Senate Bill 2192, *An Act Further Regulating Animal Control*, which took effect on October 31st, 2012. This bill updates the animal control laws to reflect the current state of animal control in Massachusetts.

What are the new Animal Control Officer requirements?

The updated law requires each municipality to employ a trained animal control officer (ACO). Each person currently serving as an ACO has 24 months from October 31st to complete a training course offered under section 151C of chapter 140 of the General Laws. If a town hires a new animal control officer after October 31st, that person will need to be certified within 12 months from the officer's date of hire. The law stipulates, however, that the training requirement is based on the availability of funds in the Homeless Animal Prevention and Care Fund, which is now a check-off on the Massachusetts Income Tax form. **Therefore, although certification is recommended at this point, until there are available funds in the Homeless Animal Prevention and Care Fund, the Commonwealth is not mandating the ACOs obtain certification.**

What is ACO certification?

The new law sets up a statewide Homeless Animal Prevention and Care Fund that will offer a spay/neuter and vaccination program and also provide training to Animal Control Officers. Once the Fund has enough money to provide training to ACOs, this training will become mandatory. The new law does not state where or from whom an ACO must receive training. However, currently, only the Animal Control Officers Association of Massachusetts (ACOAM) offers this type of training in Massachusetts.

Animal Control Officer Association of Massachusetts (ACOAM)

ACOAM's certification totals 88 hours over ten weeks. Class is held on Thursday of each week from 8:00 AM to 4:00 PM with one Saturday from 9-5. The cost of \$400.00 includes the NACA Training Guide, capstun certification, numerous informative handouts, one year membership in ACOAM and NACA (National Animal Control Association), and a year subscription to Animal Sheltering magazine.

For more information on ACOAM, certification training and summary of the updated law, see:

<http://www.acoam.com/index.html>

Other options for certification:

New England Animal Control/Humane Academy (NEACHA)

The NEACHA was established in 1980 to provide quality, cost-effective, in-depth training in areas related to Animal Care and Control Professionals in New England.

The Academy is hosted at the Thompson School at the University of New Hampshire, in Durham, NH.

The Academy runs from July 22 to July 26 this year. Estimated Earlybird Fees are \$520 per person with room and most meals or \$375 per person for commuters with most meals.

For more information, see: <http://www.unh.edu/neacha/index.html>

National Animal Control Association (NACA)

The NACA was formed in 1978 for the express purpose of assisting its members in performing their duties in a professional manner. The Academy is delivered in two levels. Both Level I and Level II will be five days (40 hours) in length. In addition to the National Certification participants will be awarded Certificates of Completion.

Trainings are held throughout the United States. In New England, NACA holds a training in Hartford, CT.

For more information, see: <http://www.nacanet.org/index.html>

What changes were made in state oversight?

The Chapter 140 laws now fall under the Department of Agricultural Resources and not Public Health (except for Section 174D). The Commissioner may appoint an ACO if a municipality fails to do so (having an ACO has always been required, but there has been no enforcement if a city or town failed to do this). The Commissioner can also inspect places where stray animals are detained.

Where do I find the new law?

To view the entire law, see: <http://www.malegislature.gov/Laws/SessionLaws/Acts/2012/Chapter193>

What services are provided by the Sheriff's Office Regional Dog Kennel and Adoption Program?

Twelve municipalities in Franklin County are members of the Sheriff's Office Regional Dog Kennel. According to the Memorandum of Understanding signed with the towns, the Franklin County Sheriff's Regional Dog Kennel provides kenneling and adoption services for the member towns, but does not act as the animal control officer for towns. The Regional Kennel meets the following requirements of the law for the member towns:

- Meeting the new holding time requirements
- Collecting the required deposit fee from people adopting an un-neutered dog
- Conducting the required scan for microchips on all animals before adoptions (including purchase of the scanner)
- Maintaining a kennel that meets all the requirements of the law



Under the agreement with the FCSO, member towns provide dog-related services not provided by the kennel including appointing an animal control officer, handling dead dogs, investigating and enforcing any dog cruelty, abandonment, or protective custody cases in the Municipality, handling neighborhood disputes involving dog complaints, and appearing in court in connection with any criminal enforcement or civil hearing, at the discretion of the Municipality. For more information, contact Leslee Colucci at (413) 676-9182 or leslee.colucci@fcs.state.ma.us.

How can Franklin County municipalities meet the revised ACO law?

Four towns requested assistance from the FRCOG in addressing this question using 2013 District Local Technical Assistance (DLTA) funds. The FRCOG will be working with interested towns in determining the best method for meeting the requirement that each town have an Animal Control Officer, and each ACO eventually be certified. Options for collaboration being considered include developing a shared agreement between two or more towns, siting regional animal control at the Sheriff's Office, and organizing ACO training in Franklin County.

If any municipality is interested in working with the FRCOG in developing a shared ACO program, please contact Ted Harvey at 413-774-3167, x105 or harvey@frcog.org.

AUDIT ENGAGEMENT LETTER

Town of Gill
Gill, Massachusetts

We are pleased to confirm our understanding of the services we are to provide to the Town of Gill for the year ended June 30, 2012. We will audit the financial statements of the governmental activities, each major fund and the aggregate remaining fund information which collectively comprise the basic financial statements of the Town of Gill as of and for the year ended June 30, 2012. Accounting standards generally accepted in the United States of America provide certain required supplementary information (RSI) such as management's discussion and analysis, to supplement the Town of Gill's basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Government Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town of Gill's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

Management's Discussion and Analysis.

We have also been engaged to report on the supplementary information other than RSI that accompanies the Town of Gill's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Schedule of Revenues, Expenditures and Changes in Fund Balances – Non
major Governmental Funds.
Schedule of Real Estate and Personal Property
Schedule of Excise Taxes
Schedule of Tax Liens

8 Tina Drive
S. Deerfield, MA 01373

413.665.4001 (t)
413.665.0593 (f)

579 Pleasant Street
Paxton, MA 01612

508.752.3337 (t)
508.752.3348 (f)

Audit Objectives

The objective of our audit is the expression of an opinion as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole in the United States of America and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the general purpose financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such an opinion. If our opinions on the financial statements are other than unqualified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to express an opinion, we may decline to express an opinion or may not issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. You are also responsible for making all management decisions and performing all management functions; for designating an individual with suitable skills, knowledge, or experience to oversee our assistance with the preparation of your financial statements and related notes and any other nonattest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Gill in conformity with U. S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (a) management, (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations. You are responsible for the preparation of the supplementary information in conformity with U. S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting (3) misappropriations of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to matters that might arise during any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

Audit Procedures – Internal Controls

Our audit will include obtain an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town of Gill's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Audit Administration, Fees and Other

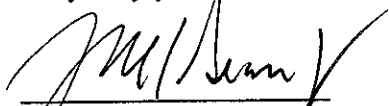
We may from time to time, and depending on the circumstances, use third party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third party service provider. Furthermore, we will remain responsible for the work provided by any such third party service providers.

We expect to begin our audit on approximately May 1 and to issue our reports no later than June 30th. Thomas J. Scanlon, Jr is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

The audit fee for the service will be \$12,000.00 for the year ending June 30, 2012.

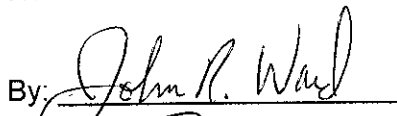
We appreciate the opportunity to be of service to the Town of Gill and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms as described in this letter, please sign the enclosed copies, retain one for you files and return one to us.

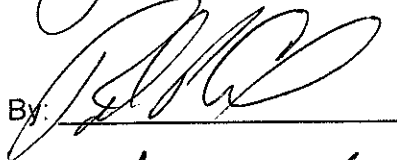
Very truly yours,


Scanlon & Associates, LLC
Certified Public Accountants

This letter correctly sets forth the understanding of the Town of Gill

RESPONSE:

By: 

By: 

By: 