

Municipal electric utilities annual report of the Village of Bergen to the Public Service Commission, 2005



Freed Maxick & Battaglia, CPAs, PC

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INDEPENDENT ACCOUNTANT'S REPORT

Village Board of Trustees
Village of Bergen
Bergen, New York 14416

We have completed the Municipal Electric Utilities Annual Report of the Village of Bergen for the year ended May 31, 2005, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the New York State Public Service Commission information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the New York State Public Service Commission, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Fred Maxick & Battaglia, CPAs, PC

Berwyn, New York
February 15, 2006

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