



ROBERT DODSON
GENERAL MANAGER

PRENTISS COUNTY

ELECTRIC POWER ASSOCIATION

P.O. BOX 428
BOONEVILLE, MISS. 38829
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April 20, 2023

Jones & Jones
Certified Public Accountants of Booneville P.A.
P. O. Box 250
Booneville MS 38829

In connection with your examination of the compliance with Mississippi State Statutes governing electric power associations as of June 30, 2022, for the purpose of expressing an opinion about whether the compliance with Mississippi State Statutes governing electric power associations is presented, in all material respects, in accordance with Mississippi State Statutes is fairly stated, in all material respects, we confirm, to the best of our knowledge and belief, the following representations made to you during the course of your examination.

1. As of June 20, 2022 the compliance with Mississippi State Statutes governing electric power associations is presented in accordance with Mississippi State Statutes governing electric power associations.
2. All relevant matters are reflected in the measurement and/or evaluation of the compliance with Mississippi State Statutes governing electric power associations.
3. We have disclosed to you all known matters that may contradict the compliance with Mississippi State Statutes governing electric power associations and we have disclosed to you all communications from regulatory agencies received through the date of your reporting affecting compliance with Mississippi State Statutes governing electric power associations.
4. We are responsible for the compliance with Mississippi State Statutes governing electric power associations and for our assertion that it is presented in accordance with Mississippi State Statutes.
5. Mississippi State Public Service Commission selected the criteria. We are responsible for determining that such criteria are appropriate for our purposes.
6. We have disclosed to you all events subsequent to June 30, 2022, that would have a material effect on compliance with Mississippi State Statutes governing electric power associations.

7. We have provided you with all relevant information and access to information and personnel in connection with your examination of of compliance with Mississippi State Statutes governing electric power associations.
8. We have disclosed to you all deficiencies in internal control relevant to the engagement of which we are aware.
9. We have disclosed to you knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting compliance with Mississippi State Statutes governing electric power associations.

Signature: Robert Dodson

Title: Robert Dodson, General Manager