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**Independent Accountant's Report on Compliance with Section 2925(3)(f)
of the New York State Public Authorities Law**

To Board of Directors of
Griffiss Utility Services Corporation and Subsidiary

We have examined the Griffiss Utility Service Corporation's (the Corporation) compliance with Section 2925(3)(f) of the New York State Public Authorities Law and Part 201 of Title Two of the New York Code of Rules and Regulations during the year ended December 31, 2020. Management is responsible for the Corporation's compliance with the specified requirements. Our responsibility is to express an opinion on the Corporation's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Corporation complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Corporation complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on Griffiss Utility Services Corporation's compliance with specified requirements.

In our opinion, Griffiss Utility Service Corporation complied, in all material respects, with the aforementioned requirements during the year ended December 31, 2020.

This report is intended solely for the information and use of management, the Board of Directors and the Office of the State Comptroller of the State of New York and is not intended to be, and should not be, used by anyone other than the specified parties.

D'Arcangelo + Co., LLP

March 24, 2021

Utica, New York