



“Audit Services” RFP 3243

Proposals Due: April 7, 2016 by 5:00 PM Eastern Time*

New York State Energy Research and Development Authority (“NYSERDA”) is seeking proposals from independent certified public accounting firms to meet NYSEDA’s need for the audits of NYSEDA’s basic financial statements; NY Green Bank (“NYGB”), an enterprise fund of NYSEDA; and the Other Post-Employment Benefits (“OPEB”) Trust for a five year term.

NYSERDA will award the contract based upon evaluation of all aspects of the project according to the needs of NYSEDA and the best interests of the State. The award will go to the bidder whose proposal provides best value as determined by NYSEDA.

Proposal Submission: Electronic submission is preferable. NYSEDA will also accept proposals by mail or hand-delivery. If submitting electronically, proposers must submit the proposal in either PDF or MS Word format with a completed and signed Proposal Checklist and Disclosure of Prior Findings of Non-Responsibility, in PDF format. Proposal PDFs should be searchable and should be created by direct conversion from MS Word, or other conversion utility, rather than scanning. For ease of identification, all electronic files must be named using the proposer’s entity name in the title of the document. Proposals may be submitted electronically by following the link for electronic submissions found on this RFP’s webpage, which is located in the “Current Opportunities” section of NYSEDA’s website (<http://www.nyserda.ny.gov/Funding-Opportunities/Current-Funding-Opportunities.aspx>). Instructions for submitting electronically are located as Attachment E to this RFP 3243.

If mailing or hand-delivering, proposers must submit (2) paper copies of their proposal with a completed and signed Proposal Checklist, along with a CD or DVD containing both a PDF and MS Word digital copy of the proposal, following the above guidelines. Mailed or hand-delivered proposals must be clearly labeled and submitted to:

**Roseanne Viscusi, RFP 3243
NYS Energy Research and Development Authority
17 Columbia Circle
Albany, NY 12203-6399**

If you have technical questions concerning this solicitation, contact Peter Mahar at (518) 862-1090, ext. 3224 or peter.mahar@nyserda.ny.gov. If you have contractual questions concerning this solicitation, contact Venice Forbes at (518) 862-1090, ext. 3507 or venice.forbes@nyserda.ny.gov. Responses will be posted periodically to this RFP on the NYSEDA website. We advise you to periodically check this RFP for responses to any questions raised during the inquiry period.

No communication intended to influence this procurement is permitted except by contacting Peter Mahar at (518) 862-1090, ext. 3224 or peter.mahar@nyserda.ny.gov. Contacting anyone other than this Designated Contact (either directly by the proposer or indirectly through a lobbyist or other person acting on the proposer’s behalf) in an attempt to influence the procurement: (1) may result in a proposer being deemed a non-responsible offerer, and (2) may result in the proposer not being awarded a contract.

* Late proposals will be returned. Incomplete proposals may be subject to disqualification. It is the proposer's responsibility to ensure that all pages have been included in the proposal. Faxed or e-mailed proposals will not be accepted. Proposals will not be accepted at any other NYSERDA location other than the address above. If changes are made to this solicitation, notification will be posted on NYSERDA's web site at www.nyserda.ny.gov.

I. Introduction

NYSERDA is a public benefit corporation established pursuant to Title 9 of Article 8 of the Public Authorities Law of the State of New York. NYSERDA is included in the State's basic financial statements as a discretely presented component unit.

The following fund types are used by NYSERDA:

1. Governmental Funds;
2. Proprietary or Enterprise type funds; and
3. Fiduciary Funds.

Governmental funds are used to report all NYSERDA funds that provide basic services and expenditures, except the NYGB. These activities are called Governmental Activities.

Proprietary or Enterprise type funds are used to account for a government's activities that are similar to businesses found in the private sector. These funds are considered self-supporting in that the services rendered by them are generally financed through user charges designed to recover its costs. The NY Green Bank is considered NYSERDA's only Proprietary fund. These activities are called Business type activities.

Fiduciary Funds which consist of a "Pension or Other Employee Benefit Trust Fund", called the "NYSERDA OPEB Trust" and Agency Funds, which consist of funds held by NYSERDA for the benefit of others.

Information on NYSERDA's programs is contained in the 2014 Strategic Outlook, "Toward a Clean Energy Future", available on its website at <http://www.nyserda.ny.gov/-/media/Files/About/Strategic-Plan/strategic-outlook.pdf>.

The most recent audited financial statements for the fiscal year ended March 31, 2015 are available at <http://www.nyserda.ny.gov/-/media/Files/Publications/Annual-Reports-and-Financial-Statements/2015-Audited-Financial-Statements.pdf> and <http://greenbank.ny.gov/-/media/greenbanknew/files/2015-March-NY-Green-Bank-Financial-Statements.pdf> or by written request.

NYGB is a state-sponsored, specialized financial entity working in partnership with the private sector to increase investment in New York State's clean energy markets. NYGB is designed to address gaps and barriers in clean energy finance, and transform the capital markets as part of the integrated strategic energy plan in New York State.

NYGB investments reflect various roles in the capital structure, including credit enhancement provider (e.g., a reserve account or a junior interest), lender (e.g., senior, mezzanine or subordinated), warehouse provider, or in a structure that combines these structures to meet clients' needs. NYGB is also able to make equity investments in projects. For more information about NYGB, please see: www.greenbank.ny.gov.

OPEB Trust

NYSERDA provides health insurance benefits to current employees and retirees through the New York State Department of Civil Service. Governmental Accounting Standards Board Statement No. 45 (GASB45) was implemented in fiscal year 2007-08 and changed the reporting of an employer's share of health insurance benefits for retirees. GASB45 requires NYSERDA to recognize such costs in the period when the related employment services are rendered, on an accrual basis, rather than when costs of the benefits are paid.

The purpose of the Trust is to set aside assets to assist in paying current and future health insurance premiums for eligible NYSERDA retirees (including their eligible dependents). The Trust was created during calendar year 2010 and its activity generally comprises quarterly contributions, monthly benefit payments, and periodic investment transactions. The Trust utilizes a Plan Administrator for its investments and an authorized Agent for the payment of insurance premiums and other Trust expenses.

Objectives of this RFP

NYSERDA is seeking proposals from independent certified public accounting firms to meet NYSERDA's need for the audits of NYSERDA's basic financial statements; NYGB, an enterprise fund of NYSERDA; and the Other Post-Employment Benefits (OPEB) Trust, for a five year term.

II. Program Requirements

Proposers must (1) be an independent certified accounting firm duly licensed by, and in good standing with, the New York State Education Department; (2) have extensive experience and a track record of working with private equity funds, business development companies and similar entities, each with a minimum of \$1.0 billion assets under management, and for at least the past five years; (3) have extensive experience working with alternative investments, structured finance and capital market transactions; (4) demonstrate financial resources to perform the proposed work and a good performance record; and (5) be qualified for an award under applicable laws and regulations.

The successful bidder will perform an annual audit of NYSERDA's basic financial statements; NYGB, an enterprise fund of NYSERDA; and NYSERDA's OPEB Trust. NYSERDA and NYGB's fiscal year ends on March 31 and NYSERDA's OPEB Trust ends on December 31 of each year. The successful bidder shall deliver the following reports to the NYSERDA Audit & Finance Committee at its June meeting:

	NYSERDA's basic financial statements	NYGB, an enterprise fund of NYSERDA	NYSERDA's OPEB Trust
Report/Year End	March 31	March 31	December 31
Independent Auditor's Report	✓	✓	✓
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Governmental Auditing Standards	✓		✓
Report on Investment Compliance with Section 2013 of Title Two of the Official Compilation of Codes, Rules, and Regulations of the State of New York	✓		
The Auditor's Communication with Those Charged with Governance	✓		
Management Letter	✓		

The successful bidder shall prepare these reports in conformance with Generally Accepted Auditing Standards and Government Auditing Standards, issued by The Comptroller General of the United States, as amended from time to time over the period covered by the Agreement. In addition, new Statements on Auditing Standards are issued regularly, and the successful bidder's reports shall be prepared in full conformity with then current auditing standards.

Copies of the auditor's various opinion letters are available at <http://www.nyserda.ny.gov/-/media/Files/Publications/Annual-Reports-and-Financial-Statements/2015-Independent-Auditor-Reports.pdf>

In addition to the audit reports listed above, the successful bidder's services shall include:

- Attendance at NYSERDA's April Audit & Finance Committee meeting to present the Audit Plan for the forthcoming Audit.
- A conference with management to be held upon completion of the audit prior to the preparation of the final reports, to communicate the results, to present and review the final reports, to communicate the results of the successful bidder's study and evaluation of NYSERDA's internal accounting controls performed as a part of the general purpose financial statements, and to provide recommendations about other aspects of NYSERDA's operation where the successful bidder observes opportunities for improvements.

- Attendance at NYSERDA's June Audit & Finance Committee and Board of Directors meetings to present the final reports and answer pertinent questions.
- Advice to NYSERDA's management on financial matters and problems on an ongoing basis throughout the year.

The successful bidder shall communicate information regarding the following topics to the Audit & Finance Committee, to the extent applicable to the audit of NYSERDA.

- The auditor's responsibility under generally accepted auditing standards;
- Significant changes in accounting policies or financial statement presentation;
- Significant audit adjustments;
- Disagreements with management; and
- Difficulties encountered in performing the audit.

Special terms and Conditions

In conducting the audit, the successful bidder's auditors will work on a day-to-day basis with NYSERDA's accounting staff. NYSERDA will designate an employee to serve as liaison in obtaining the accounting records needed to perform the audit. With respect to the proper execution of the audit and the rendering of the required reports, the staff from the successful bidder will be responsible directly to the Audit and Finance Committee and the Board.

To assist the successful bidder's staff in completing the audit in an efficient and timely manner, NYSERDA staff shall prepare reconciliations and analyses of all major accounts, as well as prepare necessary workpapers. The financial statements and related footnotes are prepared directly by NYSERDA. The successful bidder's staff prepares the audit opinion letter and assembles fifteen (15) bound copies of the complete financial statements.

Pursuant to Section 2802 of the New York Public Authorities Law (as amended by the Public Authorities Accountability Act of 2005, Chapter 766 of the Laws of 2005), the successful bidder and its staff shall comply with the following requirements:

- The successful bidder's staff shall report timely to NYSERDA's Audit and Finance Committee: (a) all critical accounting policies and practices to be used; (b) all alternative treatments of financial information within generally accepted accounting principles that have been discussed with NYSERDA management officials, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the successful bidder; and (c) other material written communications between the successful bidder and NYSERDA management, such as the management letter, along with management's response or plan of corrective action, material corrections identified or schedule of audit differences, where applicable.
- The successful bidder shall be prohibited from providing audit services if the lead (or coordinating) audit partner responsible for reviewing the audit has performed audit services for NYSERDA in each of the five previous fiscal years.
- The successful bidder shall be prohibited from performing any non-audit services to NYSERDA contemporaneously with the audit, unless receiving previous written approval by NYSERDA's Audit and Finance Committee including: (a) bookkeeping or other services related to the accounting records or financial statements of NYSERDA; (b) financial information systems design and implementation; (c) appraisal or valuation services, fairness opinions, or contribution-in-kind reports; (d) actuarial services; (e) internal audit outsourcing services; (f) management functions or human services; (g) broker or dealer, investment advisor, or investment banking services; and (h) legal services and expert services unrelated to the audit.
- The successful bidder shall be prohibited from providing audit services to NYSERDA if NYSERDA's President and CEO, Treasurer, or Controller was employed by the auditor and participated in any capacity in the audit of NYSERDA during the one year period preceding the date of the initiation of the audit.

On March 29, 2006, the State Comptroller adopted regulations (Regulation 2 NYCRR Part 201) setting forth certain accounting and reporting requirements applicable to NYSERDA. Pursuant to these Regulations, the successful bidder shall comply with the following requirements:

- If NYSERDA will reflect a change in an accounting principle(s) that requires disclosure in its notes to the financial statements, NYSERDA must present to the State Comptroller a plan to implement such change not later than 30 days after the end of the fiscal year for which such change is

planned. The plan must set forth the reasons for the change and be accompanied by a letter from the successful bidder indicating that the planned change would be considered an improvement in financial reporting in accordance with generally accepted accounting principles.

- The successful bidder's report issued under Section 2925(3)(f) of the Public Authorities Law shall include: (1) a description of the scope and objectives of the audit; (2) a statement attesting that the audit was conducted in accordance with generally accepted government auditing standards; (3) a description of any material weaknesses found in the internal controls; (4) a description of all non-compliance with NYSERDA's investment policies as well as applicable laws, regulations, the State Comptroller's investment guidelines requirements for public authorities, and such public authority accounting directives as may be issued by the State Comptroller; (5) a statement of positive assurance of compliance on the items tested; and (6) a statement on any other materials deficiency or finding identified during the audit not covered in (5).

The successful bidder's reports will be matters of public record, posted on NYSERDA's website, and available to all interested parties by request.

Communication during the audit is of the utmost importance given NYSERDA's desire to resolve promptly any issues that may affect the successful bidder's determination. The successful bidder is expected to hold a conference with NYSERDA senior management at the conclusion of the audit, but prior to completion of the final reports to: review the financial statements and significant fluctuations or changes in accounting policies or presentation; review the draft opinion letters; and communicate to NYSERDA's management any financial or administrative problems identified or any suggestions for improvements.

The successful bidder is required to meet annually with the Audit and Finance Committee in executive session at its June meeting and may be asked to meet with the Board in executive session, on an ad hoc basis, to discuss the financial statements and accompanying reports, any financial or administrative problems identified during the course of the engagement, and offer any suggestions for improvement. The auditors will also be required to respond to any questions by the full Board in connection with the Board's consideration of a resolution approving the financial statements. The Committee and the Board at their discretion may require attendance at other meetings.

As part of their services to the Audit and Finance Committee, the auditors shall review the internal quarterly financial statements presented to the Board within 60 days of the end of each of the first three fiscal quarters. The auditors shall review the statements and the accompanying explanation of significant fluctuations provided by NYSERDA accounting staff. No formal report is issued as a result of this review. Instead, the auditor shall communicate with the Treasurer the auditor's satisfaction that, based on the limited examination of the statements, no material errors appear to exist in the financial statements and nothing came to the attention of the auditor that would represent a serious fiscal matter requiring immediate attention of the Board; or explain what material errors or serious matters requiring Board attention they have found.

The auditor should be prepared to make available to the Audit and Finance Committee and the Board any significant analyses that may be prepared or are otherwise available during the course of the work performed.

In addition, the auditor should be prepared to keep NYSERDA management, the Audit and Finance Committee and the Board informed of significant proposals and changes in accounting standards or requirements that affect NYSERDA's accounting and financial reporting.

III. Proposal Requirements

1. Please refer to proposal submission instructions noted on page 1.
2. Procurement Lobbying Requirements - State Finance Law sections 139-j and 139-k. In compliance with §139-j and §139-k of the State Finance Law (see Section V, General Conditions below for additional information), additional forms must be completed and filed with proposals:(1) a signed copy of the Proposal Checklist including required certifications under the State Finance Law and (2) a completed Disclosure of Prior Findings of Non-Responsibility form. Failure to include a signed copy of the Proposal Checklist referenced in this solicitation may disqualify your proposal. **Late proposals will be returned and proposals lacking the appropriate completed and signed Proposal Checklist may be returned. Faxed or e-mailed copies will not be accepted.**

3. **Format.** Proposals should not be excessively long or submitted in an elaborate format that includes expensive binders or graphics. Unnecessary attachments beyond those sufficient to present a complete, comprehensive, and effective response will not influence the evaluation of the proposal. Each page of the proposal should state the name of the proposer, the PON/RFP number, and the page number.
4. To facilitate comparison of proposals, proposers must submit proposals in a format that corresponds to the following outline (proposal evaluation criteria further defined below):
 - a. Section 1: Technical Requirements
 - Firm Qualifications and Technical Capabilities, including financial resources
 - Relevant experience
 - Approach to the specific project (Understanding the scope)
 - References
 - Staffing Qualifications and Experience
 - b. Section 2: Cost
 - A completed and signed Attachment C, "Proposed Fee Structure" must be submitted with the proposal

IV. Proposal Evaluation

Proposals that meet Proposal requirements will be reviewed by a Technical Evaluation Panel (TEP) using the Evaluation Criteria below.

NYSERDA will award the contract based upon evaluation of all aspects of the project according to the needs of NYSERDA and the best interests of the State. The award will go to the bidder whose proposal provides the best value as determined by NYSERDA. If two offers are found to be substantially equivalent, price shall be the basis for determining the award recipient.

Section 1. Technical Requirements including experience [70 points]: The evaluation criteria to be used to evaluate the Technical Requirements will include:

- **Firm Qualifications and Technical Capabilities, including financial resources.** Describe the firm's qualifications, technical capabilities, financial resources, and level of experience in conducting successful projects similar to that described in the proposal requirements. Describe the size and ability of the firm's governmental and capital markets audit staff.
- **Relevant experience.** The firm should add any relevant facts it believes would qualify it for this engagement. Provide three other entities for whom the Proposer has provided services within the last five years that are comparable in size, scope, and complexity with services described in this RFP.
- **Approach to the specific project** (Understanding the scope). Describe the firm's recommended audit methodology and approach. The methodology and approach should include any efficiencies and economies that can be realized. This section should demonstrate the Proposer's understanding of NYSERDA's needs.
- **References.** The Proposer should provide three references. Each reference should contain the following information: Name of entity, Client Name, phone number, email address, and engagement term.
- **Staffing Qualifications and Experience.** The firm should demonstrate that the proposed staff have the knowledge and ability to perform the services described in this RFP.

Section 2. Cost [30 points]: The basis for the cost proposal evaluation rankings will be the total price offer received from each proposer. This "Total Price" shall be based on job titles x hourly rates, plus the number of hours estimated to complete the engagement. The total price offers will be ranked with the low bid awarded the maximum of 40 points. The remaining proposals will be assigned scores based on the following formula:

$$\frac{\text{Total Fees and Expenses for Lowest Bidder}}{\text{Total Fees and Expenses Proposed by Bidder}} \times 30$$

V. Key Events/Dates

Request for proposal release	March 4, 2016
Closing date for inquires	March 28, 2016
RFP due date	April 7, 2016
RFP evaluation and selection	April 11, 2016
Contract award	June 2016 (upon Board Approval at June Board Meeting)

VI. Term

The term of the audit services for the basic financial statements will be effective for the fiscal year beginning April 1, 2016 and ending March 31, 2017 and for the next four fiscal years ending March 31, 2021. The initial term of the audit services for the OBEP Trust will be effective for fiscal year beginning January 1, 2016 and ending December 31, 2016 and for the next four fiscal years ending December 31, 2020.

Bidders are requested to propose a combined fee for the audit of NYSERDA's basic financial statements and the audit of NYSERDA; NYGB, an enterprise fund of NYSERDA; and the OPEB Trust in each year.

Year one	NYSERDA and NYGB audit FYE 03/31/2017 and OPEB Trust audit FYE 12/31/2016
Year two	NYSERDA and NYGB audit FYE 03/31/2018 and OPEB Trust audit FYE 12/31/2017
Year three	NYSERDA and NYGB audit FYE 03/31/2019 and OPEB Trust audit FYE 12/31/2018
Year four	NYSERDA and NYGB audit FYE 03/31/2020 and OPEB Trust audit FYE 12/31/2019
Year five	NYSERDA and NYGB audit FYE 03/31/2021 and OPEB Trust audit FYE 12/31/2020

VII. GENERAL CONDITIONS

Proprietary Information - Careful consideration should be given before confidential information is submitted to NYSERDA as part of your proposal. Review should include whether it is critical for evaluating a proposal, and whether general, non-confidential information, may be adequate for review purposes. The NYS Freedom of Information Law, Public Officers law, Article 6, provides for public access to information NYSERDA possesses. Public Officers Law, Section 87(2)(d) provides for exceptions to disclosure for records or portions thereof that "are trade secrets or are submitted to an agency by a commercial enterprise or derived from information obtained from a commercial enterprise and which if disclosed would cause substantial injury to the competitive position of the subject enterprise." Information submitted to NYSERDA that the proposer wishes to have treated as proprietary, and confidential trade secret information, should be identified and labeled "Confidential" or "Proprietary" on each page at the time of disclosure. This information should include a written request to except it from disclosure, including a written statement of the reasons why the information should be accepted. See Public Officers Law, Section 89(5) and the procedures set forth in 21 NYCRR Part 501 <http://www.nyserda.ny.gov/About-/media/Files/About/Contact/NYSERDA-Regulations.ashx>. However, NYSERDA cannot guarantee the confidentiality of any information submitted.

Omnibus Procurement Act of 1992 - It is the policy of New York State to maximize opportunities for the participation of New York State business enterprises, including minority- and women-owned business enterprises, as bidders, subcontractors, and suppliers on its procurement Agreements.

Information on the availability of New York subcontractors and suppliers is available from:

Empire State Development
Division For Small Business
625 Broadway
Albany, NY 12207

A directory of certified minority- and women-owned business enterprises is available from:

Empire State Development
Minority and Women's Business Development Division
625 Broadway
Albany, NY 12207

State Finance Law sections 139-j and 139-k - NYSERDA is required to comply with State Finance Law sections 139-j and 139-k. These provisions contain procurement lobbying requirements which can be found at <http://www.ogs.ny.gov/aboutogs/regulations/advisoryCouncil/StatutoryReferences.html>

The attached Proposal Checklist calls for a signature certifying that the proposer will comply with State Finance Law sections 139-j and 139-k and the Disclosure of Prior Findings of Non-responsibility form includes a disclosure statement regarding whether the proposer has been found non-responsible under section 139-j of the State Finance Law within the previous four years.

Tax Law Section 5-a - NYSERDA is required to comply with the provisions of Tax Law Section 5-a, which requires a prospective contractor, prior to entering an agreement with NYSERDA having a value in excess of \$100,000, to certify to the Department of Taxation and Finance (the "Department") whether the contractor, its affiliates, its subcontractors and the affiliates of its subcontractors have registered with the Department to collect New York State and local sales and compensating use taxes. The Department has created a form to allow a prospective contractor to readily make such certification. See, ST-220-TD (available at http://www.tax.ny.gov/pdf/current_forms/st/st220td_fill_in.pdf).

Prior to contracting with NYSERDA, the prospective contractor must also certify to NYSERDA whether it has filed such certification with the Department. The Department has created a second form that must be completed by a prospective contractor prior to contacting and filed with NYSERDA. See, ST-220-CA (available at http://www.tax.ny.gov/pdf/current_forms/st/st220ca_fill_in.pdf). The Department has developed guidance for contractors which is available at <http://www.tax.ny.gov/pdf/publications/sales/pub223.pdf>.

Contract Award - NYSERDA anticipates making one award under this solicitation. It may award a contract based on initial applications without discussion, or following limited discussion or negotiations pertaining to the Statement of Work. Each offer should be submitted using the most favorable cost and technical terms. NYSERDA may request additional data or material to support applications. NYSERDA will use the Sample Agreement to contract successful proposals. NYSERDA reserves the right to limit any negotiations to exceptions to standard terms and conditions in the Sample Agreement to those specifically identified in the submitted proposal (see Proposal Checklist). Proposers should keep in mind that acceptance of all standard terms and conditions will generally result in a more expedited contracting process. NYSERDA expects to notify proposers in approximately four weeks from the proposal due date whether your proposal has been selected to receive an award. NYSERDA may decline to contract with awardees that are delinquent with respect to any obligation under any previous or active NYSERDA agreement.

Limitation - This solicitation does not commit NYSERDA to award a contract, pay any costs incurred in preparing a proposal, or to procure or contract for services or supplies. NYSERDA reserves the right to accept or reject any or all proposals received, to negotiate with all qualified sources, or to cancel in part or in its entirety the solicitation when it is in NYSERDA's best interest. NYSERDA reserves the right to reject proposals based on the nature and number of any exceptions taken to the standard terms and conditions of the Sample Agreement.

Disclosure Requirement - The proposer shall disclose any indictment for any alleged felony, or any conviction for a felony within the past five years, under the laws of the United States or any state or territory of the United States, and shall describe circumstances for each. When a proposer is an association, partnership, corporation, or other organization, this disclosure requirement includes the organization and its officers, partners, and directors or members of any similarly governing body. If an indictment or conviction should come to the attention of NYSERDA after the award of a contract, NYSERDA may exercise its stop-work right pending further investigation, or terminate the agreement; the contractor may be subject to penalties for violation of any law which may apply in the particular circumstances. Proposers must also disclose if they have ever been debarred or suspended by any agency of the U.S. Government or the New York State Department of Labor.

VIII. Attachments:

Attachment A -Proposal Checklist

Attachment B -Disclosure of Prior Findings of Non- Responsibility

Attachment C -Proposed Fee Structure

Attachment D -Sample Agreement

Attachment E – Instructions for Electronic Filing