

February 7, 2023

**To: Puerto Rico Electric Power Authority (PREPA)**

Attention: Lourdes M. Jimenez Torres  
Manager, Office of Audit Affairs  
PO BOX 364267  
San Juan, Puerto Rico 00936-4267

**Re: OCPR Data Request Response (SIE-3518-15560-16)**

The Office of the Comptroller of Puerto Rico (“OCPR”) is conducting an audit of the debt issued by the Commonwealth of Puerto Rico and its public corporations during the period of January 1, 2000, through present day. As part of the audit, OCPR submitted request SIE-3518-15560-16 to LUMA on January 26, 2023.

On January 10, 2023, LUMA provided the requested pre-Commencement information to the OCPR. For further detail, please see the attached letter “PREPA OCPR Customer Experience Data Request” (LUMA-GOV-T-00023).

On January 18, 2023, LUMA communicated to PREPA that LUMA provided post-Commencement data to the OCPR related to SIE-3518-15560-8 but all pre-Commencement data must be certified and provided to OCPR by PREPA. For further detail, please see the attached letter “Response to PREPA SNOW Request #RITM0033250 – OCPR Customer Experience Data Request” (LUMA-PREP-T-00442).

As previously communicated in LUMA’s January 10 Letter to the OCPR and the January 18 Letter to PREPA, LUMA provides the following information:

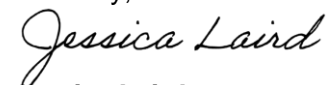
1. Request: Rate revenue for the period from January 1, 2000, to the present. Please detail by residential, commercial, and government customers, by fiscal year.
  - LUMA is providing the following attachments: (1) “2020-2021 Sales Statistics – FY and 12M”, (2) “2021-2022 Sales Statistics – FY and 12M”, (3) “Sales Statistics for OCPR FY21”, and (4) “Sales Statistics for OCPR FY22”
  - Note: The attachments include sales statistics for the Fiscal Years specified and summary tables. Information is provided in USD and Kwh for data available starting June 2021.
2. Request: Accounts receivable for the period January 1, 2000 to present. Please detail by residential, commercial and government customers, by Fiscal Year.
  - LUMA is providing the following attachment: “AR June 2021 & 2022”
  - Note: This file includes accounts receivable data for June 2021 and June 2022. The report was generated from Oracle EBS and the information has been validated by the corresponding business units.



3. Request: Loss from energy theft for the period from January 1, 2000 to the present. Please detail by residential, commercial, and government customers, by fiscal year.
  - LUMA is providing the following attachment: “Cash Covered on Theft OCPR”
  - Note: Loss from energy theft or non-technical loss calculations for the T&D system are not currently available. LUMA has multiple programs under the System Remediation Plans to be able to calculate the losses assumed or associated with theft. LUMA is unaware of historical calculations published by PREPA. Alternatively, LUMA is providing the data filed publicly with the Puerto Rico Energy Bureau regarding the legacy metric of “Cash Recovered on Theft”. This information is not available presently at the customer class level.
  
4. Request: Disbursements made with funds received from the issue listed in 1. Please include the Expenditure Code; the name of the payee; the description of the transaction; and the number, date, and amount of the disbursement voucher, check, or wire transfer. Please provide disbursement information certified and in electronic MS Excel format.
  - LUMA is providing the following attachments: (1) “Series XX Underwriters’ Closing Memorandum as to Flow of Funds” and (2) “Prospectus Series XX- Estimated Sources and Uses and Funds”
  - Note: Sources and Uses of Funds are included from Prospectus for Series XX. The prospectus provides a high-level detail of the uses of Funds. The Underwriters’ Memorandum as to Flow of Funds is also included which provides the description of the transactions and disbursements.

LUMA remains available for additional coordination and clarification regarding the responses provided here. However, data and information requested prior to LUMA’s Commencement (June 2021) must be provided and certified by PREPA.

Sincerely,



**Jessica Laird**

Vice President, Customer Experience

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