

**GOVERNMENT OF PUERTO RICO
PUBLIC SERVICE REGULATORY BOARD
PUERTO RICO ENERGY BUREAU**

IN RE: REQUEST FOR CERTIFICATION
PATTERN SANTA ISABEL LLC.

CASE NO: CEPR-CT-2016-0011

SUBJECT: Filing of 2025 Operational
Report, 2024 Financial Statements, and
Request for Third Party Credentials.

RESOLUTION AND ORDER

I. Introduction

On March 27, 2025, Pattern Santa Isabel, LLC ("Pattern") filed before the Energy Bureau of the Puerto Rico Public Service Regulatory Board ("Energy Bureau") its *Operational Report for Electric Service Companies* (Form NEPR-B03) accompanied by the following:

1. Annex 1 – Information corresponding to the annexes required by Form NEPR-B03.
2. Annex 2 - Evidence of \$800 electronic transfer, corresponding to the payment of the regulatory fees pursuant to Regulation 8701¹, for the Operational Report.

In Form NEPR-03 Pattern reported that their system's operation is contracted to a third party and other service providers as needed.

On April 23, 2025, Pattern filed its audited financial statements for Fiscal Year 2024.

II. Applicable Laws and Regulations

Section 2.02 of Regulation 8701 requires that all electric service companies must submit an Operational Report with the frequency corresponding to their classification². The required format for such reports is the *Operation Report for Electric Power Companies* (Form NEPR-B03), as established by the Energy Bureau.

In addition, Section 2.03(A)(2) of Regulation 8701 mandates that all electric service companies submitting an operational report must pay the applicable fee.

Under Section 2.02 of Regulation 8701, companies must report if any part of their system's operation is contracted to a third party. In cases where all or part of the system's operation is to be contracted out to another entity, the company must provide the name, contact information, and credentials of the entity to be contracted.

Operational Report for Electric Power Companies (Form NEPR-B03) requires disclosure of:

- The name and contact information of the contracted entity; and
- Evidence of the entity's credentials and operational capacity.

These credentials must include:

1. Proof of legal personality to operate in Puerto Rico, including:

¹ *Amendment to Regulation No. 8618, on Certifications, Annual Fees and Operational Plans of Electric Service Providers in Puerto Rico*, February 17, 2016 ("Regulation 8701"), as amended by Regulation No. 9182, *Amendment to Regulation No. 8701, on Certifications, Annual Fees and Operational Plans of Electric Service Providers in Puerto Rico*, June 24, 2020 ("Regulation 9182").

² Each year for companies defined in Section 2.02(A)(1) and (A)(2). Each three (3) years for companies defined in Section 2.02(A)(4), (A)(3) and (2(A)(5).



- Name, legal structure (e.g., LLC, corporation), jurisdiction and country of organization;
- Certificate of incorporation and registration;
- Certificate of good standing issued by the Puerto Rico Department of State (dated within three months of submission);
- If a foreign entity, certificate of authorization to do business in Puerto Rico; and
- Any additional information required by the Energy Bureau or its forms.

2. Evidence of capacity to operate the contracted services, including:

- Summary of operational personnel;
- Their technical qualifications and licenses.

Section 4.02 (E) and (F) of Regulation 8701, as amended, establishes that electric service companies must submit their financial statements within one hundred and twenty (120) days) after the end of their Fiscal Year. The financial statements must be certified by an Authorized Public Accountant (CPA) authorized to practice said profession in Puerto Rico, or in any jurisdiction of the United States of America.³

Section 2.03(A)(2)(c) of Regulation 8701, establishes a filing fee of \$2,000 for companies that under Section 2.02 classifies as: "Persons who generate electric power through the use of fossil fuels or renewable energy sources with an aggregate capacity of more than one hundred megawatts (100 MW) for sale to PREPA in accordance with a power purchase agreement".

III. Conclusion

Upon reviewing the *Operational Report for Electric Service Companies* (Form NEPR-B03) submitted by Pattern, the Energy Bureau **TAKES NOTICE** of the information presented. The Energy Bureau **ORDERS** Pattern to submit the credentials of the entity contracted to operate its system, as required under Section 2.02 of Regulation 8701 and detailed above, within **fifteen (15) days** from the notification of this Resolution and Order. Furthermore, the Energy Bureau **ORDERS** Pattern to describe what services, equipment, and systems the contracted entity will operate.

These credentials, analogous from those required by Regulation 8701 from all electric service companies, must include:

1. Proof of legal personality to operate in Puerto Rico, including:

- a. Name, legal structure (e.g., LLC, corporation), jurisdiction and country of organization;
- b. Certificate of incorporation and registration;
- c. Certificate of good standing issued by the Puerto Rico Department of State (dated within three months of submission);
- d. If a foreign entity, certificate of authorization to do business in Puerto Rico; and
- e. Any additional information required by the Energy Bureau or its forms.

2. Evidence of capacity to operate the contracted services, including:

- a. Summary of operational personnel; and
- b. Their technical qualifications and licenses.

³ The financial statements must be audited or compiled according to the amount of gross revenue established in Regulation 8701, as amended. Section 4.02(E) requires compiled financial statements for electric service companies with three million dollars (\$3,000,000) or less in annual gross revenue. Section 4.02(F) of Regulation 8701, as amended, requires audited financial statements for electric service companies with more than three million dollars (\$3,000,000) in annual gross revenue. The financial statements must be signed by the CPA to attest the authority of the certification. Section 4.02(G), with additional requirements, applies to the Puerto Rico Energy Power Authority (PREPA).



The Energy Bureau **DETERMINES** PATTERN **DID NOT COMPLY** with Section 2.03(A)(2)(c) by not submitting evidence of payment of the correct applicable filing fee. The Energy Bureau **ORDERS** Pattern to submit evidence of the remaining \$1,200 fee within **fifteen (15) days** from the notification of this Resolution and Order.


Upon reviewing the financial statements submitted by Pattern, the Energy Bureau **TAKES NOTICE** of the information presented. The Energy Bureau **DETERMINES** Pattern **COMPLIED** with Section 4.02 of Regulation 8701 by filing its audited financial statements for Fiscal Year 2024.


The Energy Bureau **WARNS** Pattern that non-compliance with this Resolution and Order will result in the imposition of fines, in accordance with Act 57-2014.⁴

Be it notified and published.


Edison Avilés Deliz
Chairman


Lillian Mateo Santos
Associate Commissioner


Ferdinand A. Ramos Soegaard
Associate Commissioner


Sylvia B. Ugarte Araujo
Associate Commissioner



Antonio Torres Miranda
Associate Commissioner

CERTIFICATION

I certify that the majority of the members of the Puerto Rico Energy Bureau agreed on June 20, 2025. Also certify that on June 23, 2025, I have proceeded with the filing of this Resolution and was notified by email to: kara.beckman@patternenergy.com; and regulatory@patternenergy.com.

I sign this in San Juan, Puerto Rico, today, June 23, 2025.




Sonia Seda Gaztambide
Clerk

⁴ Known as the *Puerto Rico Energy Transformation and RELIEF Act*, (“Act 57-2014, as amended”).