

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

**IN RE:** REQUEST FOR CERTIFICATION  
EMPIRE GAS COMPANY, INC.

**CASE NO.:** NEPR-CT-2020-0002

**SUBJECT:** Filing of Operational Report; Filing of Gross Revenue Report; and Filing of FY 2024 Financial Statements. Request for Additional Operational Report Information and Filing Fee. Request of Filing of Official Form for Gross Revenue.

**RESOLUTION AND ORDER**

**I. Introduction**

On April 2, 2025, EMPIRE GAS COMPANY, INC. ("Empire Gas") filed before the Energy Bureau of the Puerto Rico Public Service Regulatory Board ("Energy Bureau") the following forms and documents:

1. *Operational Report Electric Power Companies* (Form NEPR-B03) for the following types of electric service:
  - (i) Distributed Generators with aggregated capacity of one (1) MW or more; including a report on maintenance schedules, part of the information requested in annexes of Form NEPR-B03.
  - (ii) Electric Power Billing; without any of the information requested in Form NEPR-B03.<sup>1</sup>
2. Evidence of payment for the filing fee of the Operational Report for the type of electric service: Distributed Generators with aggregated capacity of one (1) MW or more. Empire Gas did not submit evidence of payment for the type of electric service: Electric Power Filing.
3. A statement of monthly gross revenues from January to December 2024 signed by a Certified Public Accountant. This document was incorporated in the *Operational Report Electric Power Companies* (Form NEPR-B03). Empire Gas did not use the official form: *Gross Revenue and Financial Statements Report Electric Power Companies* (Form NEPR-B05).
4. Audited Financial Statements for 2024 Fiscal Year: May 1, 2023 to April 30, 2024. The Financial Statements included a breakdown of each month's revenue and the revenues from the electric services provided in Puerto Rico.

**II. Applicable Laws and Regulations**

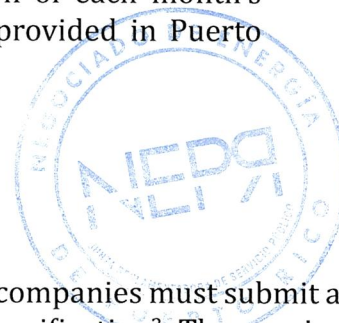
**A. Operational Report and Filing Fee**

Section 2.02 of Regulation 8701<sup>2</sup> requires that all electric service companies must submit an Operational Report with the frequency corresponding to their classification<sup>3</sup>. The required

<sup>1</sup> Empire Gas did not report Electric Power Billing as one of the types of electric service offered in its previous Operational Report.

<sup>2</sup> *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").

<sup>3</sup> 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)(3), (A)(4) and (A)(5).



format for such reports is the *Operational Report for Electric Power Companies* (Form NEPR-B03), as established by the Energy Bureau.

In addition, Regulation 8701 mandates that electric service companies submitting in its operational report energy billing as the type of electric service provided must pay the applicable fee required in Section 2.03(A)(4).

### *B. Gross Revenue*

The Energy Bureau has established the *Gross Revenue and Financial Statements Report Electric Power Companies* (Form NEPR-B05) as the official document to be completed, to provide the financial information of an electric service company to the Energy Bureau.

### *C. Financial Statements*

Section 4.02 (E) and (F) of Regulation 8701 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 a Certified Public Accountant (CPA) authorized to practice said profession in Puerto Rico, or in any jurisdiction of the United States of America.<sup>4</sup>

### **III. Conclusion**

Upon reviewing *Operational Report for Electric Power Companies* (Form NEPR-B03) submitted by Empire Gas, the Energy Bureau **TAKES NOTICE** of the information presented and **that** Empire Gas **PARTIALLY COMPLIED** with Section 2.03(A)(2)(a) by submitting evidence of payment of the applicable filing fee for the type of electric service: *Distributed Generators with aggregated capacity of one (1) MW or more*. Nevertheless, the Energy Bureau **GRANTS** Empire Gas **fifteen (15) days**, from the notification of this Resolution and Order, to **clarify** if it provides Electric Power Billing as an independent type of electric service for other energy providers, and, if so, to submit evidence of the corresponding filing fee as per Section 2.03(A)(2)(a).

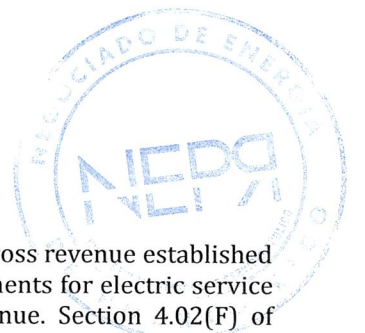
Additionally, the Energy Bureau **GRANTS** Empire Gas **fifteen (15) days**, from the notification of this Resolution and Order, to submit the documents that it marked, but did not include, with its 2025 Operational Report.

Upon reviewing the statement of monthly gross revenues from January to December 2024 signed by a Certified Public Accountant filed by Empire Gas, the Energy Bureau **TAKES NOTICE** of the information presented and **DETERMINES** Empire Gas **COMPLIED** with Section 4.02 of Regulation 8701 by submitting the information of its gross revenue for Natural Year 2024. Nevertheless, The Energy Bureau **REMINDS** Empire Gas that the official document established by the Energy Bureau to submit this information: the *Gross Revenue and Financial Statements Report Electric Power Companies* (Form NEPR-B05).

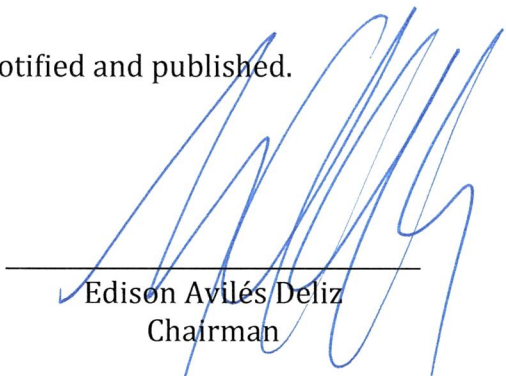
Upon reviewing the Audited Financial Statements for 2024 Fiscal Year the Energy Bureau **TAKES NOTICE** of the information presented and **DETERMINES** Empire Gas **COMPLIED** with Section 4.02(F) of Regulation 8701. Nevertheless, the Energy Bureau **REMINDS** Empire Gas that the due date to submit its 2025 Financial Statements is **August 28, 2025**.

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<sup>4</sup> 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).



Be it notified and published.



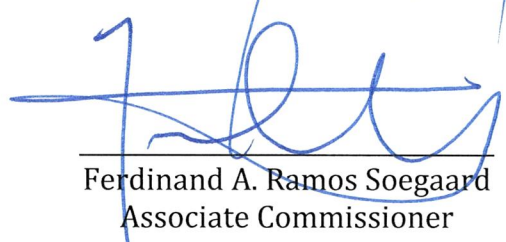
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Edison Avilés Deliz  
Chairman




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Lillian Mateo Santos  
Associate Commissioner



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Ferdinand A. Ramos Soegaard  
Associate Commissioner



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Antonio Torres Miranda  
Associate Commissioner

**CERTIFICATION**

I certify that the majority of the members of the Puerto Rico Energy Bureau agreed on August 12, 2025. Associate Commissioner Sylvia B. Ugarte Araujo did not intervene. Also certify that on August 12, 2025, I have proceeded with the filing of this Resolution and was notified by email to: [rgonzalez@empigaspr.com](mailto:rgonzalez@empigaspr.com); [manuelgabrielfernandez@gmail.com](mailto:manuelgabrielfernandez@gmail.com).

I sign this in San Juan, Puerto Rico, today, August 12, 2025.



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Sonia Seda Gaztambide  
Clerk

