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We noted five occurrences of charges offs post the 90 days per the policy. Management has informed us that the variance in excess of 90 days to charge off was due to the subsequent adjustment and reissuance of the final bill. Reissued bills can have charge-offs of up to 120 days after the initial final bill.

- 3) For the monthly recoveries through the uncollectible rider from April 1, 2015 through March 31, 2016 included in the schedules obtained in 1) b. above, we compared the amounts to the corresponding amounts recorded as revenue in the Company's Hyperion Financial Management accounting system noting no exceptions.
- 4) We randomly selected the months of July 2015, September 2015 and November 2015 and agreed the interest rate utilized by the Company to calculate the monthly carrying charges in 1) c. above to the average monthly intercompany money pool rate from the Company's Treasury Manager system noting no exceptions.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified parties listed above and is not intended to be, and should not be, used by anyone other than these specified parties.

DELOITTE & TOUCHE LLP

November 11, 2016