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Project Title:	Power Source Disclosure Program - 2024
TN #:	266267
Document Title:	Bear Valley Electric Service, Inc Audit of PSD 2024 Annual Report
Description:	N/A
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To: California Energy Commission
Ariel Lee
1516 Ninth Street, MS-45
Sacramento, CA 95814-5512

From: Patrick Feng
Internal Audit Manager

Date: September 30, 2025

Subject: Power Source Disclosure Program
Section 1394 Auditing and Verification

Dear Ms. Lee:

To comply with California Energy Commission requirements, I have completed an audit of Bear Valley Electric Service, Inc. (BVES) Power Source Disclosure Annual Report for the calendar year 2024, utilizing audit procedures detailed in California Code of Regulations Section 1394 Auditing and Verification.

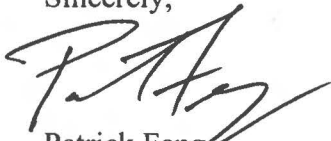
The following is a summary of the requirements that are listed in Section 1394 (a) and (b) and the results of our audit:

1. The audit shall be a Certified Public Accountant (CPA) or a Certified Internal Auditor (CIA). In this regard, I am a CPA in good standing with the California Board of Accountancy. My certification number is 74033.
2. The audit was performed in accordance with the American Institute of Certified Public Accountants (AICPA) Statements on Auditing Standards, for Attestation Engagements, Section 600.
3. Information utilized to prepare the annual report submitted by BVESI was tested and reviewed. The following procedures were performed with no issues or exceptions identified:
 - A. We verified all documentation, referenced at Section 1394 (b) (1), that were utilized to prepare the annual resource report for the year ending December 31, 2024, and determined it was consistent with the information presented in the annual report. In addition, we verified that the unbundled RECs reported were retired during 2024. Mathematical accuracy was tested and no exceptions were noted that differed by more than 1%.

- B. We verified a sample of purchases from the information used to prepare the annual report by performing the procedures as outline in Section 1394 (b)(1)(b), no exceptions were noted.

If you have any questions regarding this audit, I can be reached at (909) 394-3600 x714 or patrick.feng@gswater.com.

Sincerely,

A handwritten signature in black ink, appearing to read 'Patrick Feng', written over the printed name.

Patrick Feng
Internal Audit Manager

CC: Sean Matlock – Energy Resources Manager
Alicia Menchaca – Rate Analyst