

Mystic FSA Audit Report
Prepared for ISO-NE by Levitan & Associates, Inc.
November 13, 2023

Period covered by audit report: **July 2023 Resettlement Invoice**

Levitan & Associates, Inc. (LAI) reviewed the fuel-related charges from Constellation LNG, LLC (CLNG) in the original July 2023 invoice. LAI's July 2023 audit report was submitted to ISO-NE on September 6, 2023. In that report, LAI reported that a credit [REDACTED] would be applied at resettlement. The credit [REDACTED]

CLNG submitted the July 2023 resettlement invoice to LAI on November 7, 2023. LAI noted that the [REDACTED] credit for [REDACTED] was shown on Worksheet 3. Variable O&M, but inadvertently not carried forward to the roll-up on Worksheet 0. CMP Invoice. In response to a prompt from LAI, CLNG submitted a corrected July 2023 Resettlement Invoice on November 13.

The July 2023 resettlement invoice also includes the charge of [REDACTED]
[REDACTED]
[REDACTED] will include this charge going forward. Constellation has stated that it does not intend to recover the cost for months that have already been resettled.

LAI confirms the adjustments in the corrected July 2023 Resettlement Invoice. We agree with the Resettlement Invoice total of [REDACTED]. We confirm that the total adjustment relative to the original invoice is a net decrease in the cost to Mystic [REDACTED]

Table 1 summarizes the adjustment in the corrected July 2023 Resettlement Invoice, with an explanation for the adjustment.

¹ Under the [REDACTED] for each cargo delivery. For the July cargo, [REDACTED]. CLNG [REDACTED]

Table 1: Reconciliation – July 2023 Invoice vs July 2023 Resettlement Invoice (Corrected)

Invoice Worksheet	Item	LAI June 2023 Audit Report Submitted to ISO-NE on September 6, 2023		CLNG July 2023 Resettlement	
		Overbill / (Underbill) \$	Comment	Overbill / (Underbill) \$	Comment
3. Variable O&M	██████████ ██████████	-	████████████████████ ████████████████████ ████████████████████	██████████	██ ██ ██
	██████████ ██████████	██████████	████████████████████ ████████████████████	██████████	██ ██
Sum of Resettlement Adjustments				██████████	
Invoice Total (Original invoice as submitted to LAI and ISO-NE)		██████████			
Invoice Total (Resettlement Invoice)				██████████	