

PUB-LAB-002: Reference Prefiled Evidence of Philip Raphals Export Report, page 6, 3rd paragraph, 2nd sentence

- (i) Please provide support for the statement "appropriate accounting methods are already being developed."
- (ii) Please provide any accounting methods Mr. Raphals has developed.

Mr. Raphals responds:

The referenced statement referred to the methods for accounting for off-island purchases that have been addressed in the 2017 GRA and the subsequent Compliance filing. I have not developed any additional accounting methods in this regard.