



RECONCILIATION AUDIT HANERGY LTD

Date of audit: 7, 8 and 14 October 2020

Report completed: 18 October 2021

Under the Gas (Downstream Reconciliation) Rules 2008 the Gas Industry Company commissioned Langford Consulting to undertake a performance audit of Hanergy Ltd. The purpose of the audit is to assess compliance with the rules and the systems and processes put in place to enable compliance.

Auditor Julie Langford

Executive Summary

This performance audit was conducted at the request of the Gas Industry Company (GIC) in accordance with rule 65 of the 2015 Amendment Version of the Gas (Downstream Reconciliation) Rules 2008 effective from September 2015.

The purpose of this audit is to assess the systems, processes and performance of Hanergy Ltd in terms of compliance with these rules.

The audit was conducted in accordance with terms of reference prepared by the GIC, and in accordance with the "Guideline note for rules 65 to 75 and 80: the commissioning and carrying out of performance audits and event audits, V3.0" which was published by the GIC in June 2013.

The summary of report findings in the table below shows that the Hanergy Ltd control environment is "effective" for twelve of the areas evaluated, "adequate" for three areas and three areas were not applicable.

Fourteen of the eighteen areas evaluated were found to be compliant, three were not applicable and one not compliant. One alleged breach has been raised as a result of this audit.

The report makes the following recommendations:

RECOMMENDATION: That Hanergy review how initial estimates are made with a view to improving the accuracy of initial submissions

RECOMMENDATION: A comparison of 'as billed' data to submitted consumption data prior to the upload of the GAS070 could prevent errors

Summary of breach allegations

Section	Summary of issue	Rules potentially breached
5.7	Submission of incorrect 'as billed' information because data was routinely converted into GJs when it was already in GJs	r26.2.1

Summary of Report Findings

Issue	Section	Control Rating (Refer to Appendix 1 for definitions)	Compliance Rating	Comments
ICP set up information	2.1	Effective	Compliant	Hanergy had no new ICPs, but demonstrated compliant processes
Metering set up information	2.2	Adequate	Compliant	Generally, there was good alignment with the registry, although some discrepancies were found for altitude and meter pressure
Billing factors	2.3	Effective	Compliant	Temperature data had been updated to the new GIC data
Archiving of reading data	3.1	Effective	Compliant	Meter reading data is readily available after 30 months.
Meter interrogation requirements	3.2	Effective	Compliant	Validation occurs to ensure allocation groups are correct.
Meter reading targets	3.3	Effective	Compliant	There was 1 ICP where the last actual read date was over 12 months ago, but Hanergy had not been the retailer for 12 months
Non TOU validation	3.4	Effective	Compliant	Multiple layers of validation are occurring
Non TOU error correction	3.5	Effective	Compliant	No issues were identified
TOU validation	3.6	n/a	n/a	Hanergy do not have any TOU sites.
Energy consumption calculation	4	Effective	Compliant	Processes were reviewed and found to be accurate.

TOU estimation and correction	5.1	n/a	n/a	Hanergy do not have any TOU sites
Provision of retailer consumption information	5.2	Effective	Compliant	
Initial submission accuracy	5.3	Adequate	Compliant	Initial submission issues were below materiality
Historic estimates	5.4	Effective	Compliant	Compliance was achieved for all relevant scenarios
Proportion of HE	5.5	Effective	Compliant	The correct proportion of HE is being reported.
Forward Estimates	5.6	Effective	Compliant	Processes were reviewed and no issues were identified.
Billed vs consumption comparison	5.7	Adequate	Not compliant	There had been an historical issue regarding data conversion which was no longer occurring, but the process could be improved with an additional control
Gas trading notifications	5.8	n/a	n/a	Hanergy have no supplementary agreements

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1. Pre-Audit and Operational Infrastructure Information

1.1 Scope of Audit

This performance audit was conducted at the request of the Gas Industry Company (GIC) in accordance with rule 65 of the 2015 Amendment Version of the Gas (Downstream Reconciliation) Rules 2008 effective from September 2015.

65. Industry body to commission performance audits

65.1 The industry body must arrange at regular intervals performance audits of the allocation agent and allocation participants.

65.2 The purpose of a performance audit under this rule is to assess in relation to the allocation agent or an allocation participant, as the case may be, -

65.2.1 The performance of the allocation agent or that allocation participant in terms of compliance with these rules; and

65.2.2 The systems and processes of the allocation agent or that allocation participant that have been put in place to enable compliance with these rules.

The audit was conducted in accordance with terms of reference prepared by the GIC, and in accordance with the "Guideline note for rules 65 to 75 and 80: the commissioning and carrying out of performance audits and event audits, V3.0" which was published by the GIC in June 2013.

The engagement commenced on 15 January 2020. Hanergy use Vector Data Services (Vector) as a service provider so the on-site part of this audit was completed at Vector's offices in New Plymouth and was done in parallel with the audits of other retailers who use Vector's services. Arrangements for site visits were made, but cancelled twice due to pandemic protocols, but were able to occur in October. Other aspects of this audit were conducted remotely.

At the time of the audit Hanergy was retailer for 59 ICPs.

The scope of the audit includes "downstream reconciliation" only. Switching and registry management functions were audited in conjunction with this audit but are included in a separate report.

1.2 General Compliance

1.2.1 Summary of Previous Audit

Hanergy Ltd started as a retailer on 27 December 2018, they have not previously been audited.

1.2.2 Breach Allegations

Hanergy has had no alleged breaches since it commenced as a retailer and none are raised as a result of this audit.

1.3 Provision of Information to the Auditor (rule 69)

In conducting this audit, the auditor may request any information from Hanergy, the allocation agent and any allocation participant. Information was also provided by Vector as Hanergy's data services agent.

Information was provided by Hanergy and Vector, although information from Hanergy was not always supplied in a timely manner. There was a delay of several months between the initial request and the subsequent supply of some information by Hanergy. However, all requested information was eventually received so the parties are considered to have complied with this rule.

1.4 Transmission Methodology and Audit Trails (rule 28.4.1)

A complete audit trail was viewed for all data gathering, validation and processing functions. Compliance is confirmed with this rule, consumption information is transferred and stored in such a manner that it cannot be altered without leaving a detailed audit trail.

2. Set-up and Maintenance of Information in Systems (rule 28.2)

Every retailer must ensure the conversion of measured volume to volume at standard conditions and the conversion of volume at standard conditions to energy complies with NZS 5259:2015, for metering equipment installed at each consumer installation for which the retailer is the responsible retailer.

Compliance with this rule has been examined in relation to the set-up of ICP, metering and billing information. The "Gas (Downstream Reconciliation) Rules 2008 Billing factors guideline note, V2.0" (Billing Factors Guideline) published by GIC on 30/11/15 was also considered when examining the set up and maintenance of information.

Vector manage meter readings in an Excel workbook, which in turn pushes the information into Flow2E, a bespoke system based on OSIsoft PI. Flow2E is where the energy calculation happens and various validity checks occur, as well as trend data being visible and worklists being produced. The energy data is then pushed back out to the meter readings workbook and from here is sent on to Hanergy. The meter readings workbook also does a sanity check on the energy calculation and highlights anything unusual. The energy data is also pushed to a SQL database which has an Access front end. This is used to manage registry/switching activities and create allocation submissions.

2.1 ICP Set Up Information

2.1.1 New Connections Process

Hanergy has 3 ICPs that were created in 2019. However, they were not the first retailer for any of these ICPs, they were switched to them later in the year. There were therefore no actual new

connections to review. It was however verified with Vector as their agent that they had a new connections process in place and the process was reviewed as a part of the on-site audit. No issues arose.

2.1.2 Altitude Information

It is a distributor responsibility to populate the registry with correct altitude information to support compliance with NZS 5259:2015, and it is a retailer responsibility to comply with NZS 5259:2015 for the conversion of volume to energy.

The registry list file for Hanergy was reviewed for obvious outliers and sample checks made against Google Earth with an emphasis on newer ICPs. The data quality was good and no issues were found.

2.2 Metering Set-up Information

During the on-site audit Vector demonstrated they had processes for validating the alignment of data in their systems against the registry. However, it was noted there was no direct validation between Flow2E and the registry – Flow2E was instead validated against Vector’s SQL database, which had in turn been checked against the registry. There was therefore opportunity for at least some temporary discrepancies to arise.

The records in the Vector system held for Hanergy were compared against the information in the registry for altitude; gas gate; meter pressure; dials and multiplier. Generally, there was good alignment, although some discrepancies were found for altitude and meter pressure, which are detailed in appendix 2.

Errors in altitude and meter pressure have the potential to cause inaccurate energy conversion. However, these discrepancies were investigated further and in these instances any inaccuracy was below the maximum permissible error allowed in NZS5259 so no breach is alleged.

It is recommended in section 10 of the associated switching audit report that the systems for ensuring alignment of internal systems and the registry be reviewed to ensure alignment between Vector system data and the registry and in particular extended to include a direct check between the registry and Flow2E. This recommendation is therefore not repeated here.

Some of these discrepancies were corrected while the auditor was on-site and this in turn helped to verify the time stamp aspect of the Vector system which shows the audit trail of data changes (see section 1.4).

No dials, gas gate or multiplier discrepancies were found.

2.3 Billing Factors

2.3.1 Temperature Information

The Gas Industry Company now provides a list of temperature data for all allocated gas gates. The data was created by NIWA and provides a 30 year average of ground temperature at 30cm depth. The data is presented in degrees Celsius and there is one number per month for each gas gate.

The purpose of this temperature information is for industry participants to use in their data conversion calculations if they wish. The Gas (Downstream Reconciliation) Rules 2008 (the DR rules) require that the data used in the conversion of volume to energy must comply with NZS 5259. Average ground temperature at 30cm depth is provided as an option under NZS 5259.

Currently the use of this information is voluntary however, it is The Gas Industry Co's intent that the DR rules would be changed to incorporate this dataset in the future. If the Gas Industry Co were to do this then they would consult with industry.

It was confirmed with Vector that this temperature table is now being used in their Flow2E system, that performs the energy conversion for Hanergy ICPs.

2.3.2 Calorific Values

Overnight jobs requiring energy conversion in Flow2E are done using yesterday's gas type information. This allows the early availability of data and the running of the missing data report the next morning. Once available the gas type information for yesterday (including calorific values) is downloaded from OATIS, converted to Flow2E format and uploaded. This allows the energy conversions for yesterday to be updated using that day's values. This process was observed during the on-site audit.

At month end the data is extracted from OATIS again, to ensure any corrected gas type information is identified and used in Flow2E. Vector also validate the Wobbe and specific gravity values. Flow 2E time stamps both the upload of the gas type information and the trail of energy calculations.

The use of the correct calorific value and other gas type components within an example energy conversion calculation was also observed as a part of the audit, as noted in section 4.

3. Meter Reading and Validation

3.1 Archiving of Register Reading Data (rule 28.4.2)

Retailers are required to keep register reading data for a period of 30 months. Data was examined during the audit and it is confirmed that meter reads are available 30 months after their date of origin.

Sample meter read data was also verified against the data used as the meter read input for the energy calculation to prove the end-to-end process.

3.2 Metering Interrogation Requirements (rule 29)

Rule 29 specifies the type of metering (TOU or non-TOU) that must be installed at a consumer installation, the relevant allocation group that the consumer installation falls within and the interrogation requirements that apply depending on the type of metering and allocation group.

During the on-site audit Vector's monthly process for reviewing allocation groups was demonstrated. This checks for the 250 GJ and the 10 TJ thresholds. If an ICP needs to be changed

an email is sent to advise the meter owner and the registry is updated directly by logging on via the front end.

Hanergy only has allocation group 4 and 6 ICPs. The auditor did a comparison of load shedding categories and allocation groups as a way of validating the allocation groups. Some anomalies were found and shared with Vector and these were all further reviewed, but no ICPs needed to be revised.

The auditor noticed Vector's monthly process was checking for upward movements between allocation groups but not for situations where ICPs should be moved down from group 4 to group 6. However, it is noted this has little practical consequence as all ICPs have been on a 20-day schedule with the meter reader since early 2020.

3.3 Meter Reading Requirements (rules 29.4.3, 29.5 & 40.2)

All consumer installations with non-TOU meters must have register readings recorded at least once every 12 months unless exceptional circumstances prevent such an interrogation (rule 29.4.3).

Vector's policy since early 2020 is to manage all of Hanergy's ICPs on a 20-day schedule with the meter reader, regardless of allocation group. Problems with obtaining meter reads are therefore identified early by Vector and referred back to Hanergy to investigate and resolve. At the time of the audit however there was 1 ICP where the last actual read date was over 12 months ago, however Hanergy had not been the retailer for 12 months, so no breach is alleged.

A GAS080 file was reviewed and validated, no issues arose.

3.4 Non TOU Validation

Vector has a multi layered approach to validity checking. Meter reads are first loaded into a meter reads Excel workbook which performs basic checks such as identifying clocked and stopped meters.

The metering information is then loaded into Flow2E which produces daily worklists for the Data Services team to review. They highlight things such as volume, specific gravity or Wobbe outside of expected parameters and also highlight file distribution problems. The team review data against site specific validation parameters.

The energy data returned by Flow2E is uploaded into the spreadsheet where a third stage of validation occurs on the energy values, pressure and CV.

A fourth layer of validation is done by Hanergy as retailer.

If it is identified there is no meter read this is also raised with Hanergy.

3.5 Non TOU Error Correction

Error correction was examined by a "walk through" of the process and by examining examples. No issues arose.

It was confirmed that the corrected quantities were included in the final submission files.

3.6 TOU Validation

Not applicable to Hanergy ICPs.

4. Energy Consumption Calculation (rule 28.2)

The data is converted to energy in the Flow2E system managed by the Data Services team in New Plymouth.

During the visit one ICP was selected and the calculation of the conversion factors was replicated to within the degree of accuracy required by NZS5259. Also, each item used in the calculation was traced back to source to verify that the calculation engine was correctly mapped to the relevant source data. For example, the pressure and altitude used were verified back to the gas registry, the temperature to the GIC table, the gas gate back to the First Gas table of gas gates and the gas type information back to the OATIS data table.

It was also verified that the energy data held was consistent between the different parts of Vector's systems, i.e. Flow2E, the SQL database and the meter reads spreadsheet.

No issues arose from these replications other than the registry data anomalies noted in section 2.2.

5. Estimation and Submission Information

5.1 TOU Estimation and Correction (rule 30.3)

Not applicable to Hanergy ICPs.

5.2 Provision of Retailer Consumption Information (rules 30 to 33)

During the on-site audit a sample GAS040 file was compared with Vector's system for one gas gate to demonstrate:

- That the GAS040 accurately reflects the data
- That the GAS040 is computed at an ICP level then aggregated
- That the aggregation is accurate

As a part of the audit INACT ICPs were reviewed for any that have had consumption to see if the consumption had been included in the submission file. One INACT ICP with consumption was identified and this consumption had been included in submission files.

5.3 Initial Submission Accuracy (rule 37.2)

Rule 37.2 requires that the accuracy of consumption information, for allocation groups 3 to 6, for initial allocation must be within a certain percentage of error published by the industry body. The published percentage for the months analysed is 10%.

Hanergy's first set of data to become final was February 2019. Analysis of this is shown below. Data for one gas gate exceeded the +/-10% test but did not reach a materiality threshold of 200 GJs. At a total level the data also failed the +/- 10% accuracy test but did not reach the materiality threshold of 200 GJs.

Month	Total Gas Gates	Number Within +/- 10%	% Compliant	Within +/- 10% or < 200 GJ	% Compliant or immaterial
February 2019	2	1	50%	2	100%

Month	Initial Submission All Gas Gates (GJ)	Final Submission All Gas Gates (GJ)	Percentage Variation
February 2019	6.038	7.351	-17.9%

An initial file and a final file for the same consumption month were compared at an ICP level. The list of ICPs was the same in both files, suggesting good process for identifying the complete list of ICPs that should be included in an initial file. The differences between initial and final figures are therefore caused by estimates. This one instance shows the initial consumption as less than the final consumption.

Because of the policy of having meters on a 20-day schedule there are few if any estimates by the time of the interim submission.

As initial versus final consumption have alleged breaches raised routinely none are raised here, but it is recommended Hanergy/Vector review processes to ensure future compliance.

RECOMMENDATION: That Hanergy review how initial estimates are made with a view to improving the accuracy of initial submissions

5.4 Historic Estimates (Rules 34 & 35)

To assist with determining compliance of the historic estimate processes, Vector was supplied with a list of scenarios. Vector provided an example for each relevant scenario and all examples were found to meet the test expectation. Where there was no Hanergy example, wherever possible, Vector demonstrated the process using an ICP from another retailer.

HE Scenarios			
Test	Scenario	Test Expectation	Result
A	ICP becomes Active part way through a month	Consumption is only calculated for the Active portion of the month.	Compliant
B	ICP becomes Inactive part way through a month.	Consumption is only calculated for the Active portion of the month.	Compliant
C	ICP's become Inactive then Active within a month.	Consumption is only calculated for the Active portion of the month.	No examples
D	ICP switches in part way through a month	Consumption is calculated to include the 1st day of responsibility.	Compliant
E	ICP switches out part way through a month	Consumption is calculated to include the last day of responsibility.	Compliant
F	ICP switches out then back in within a month	Consumption is calculated for each day of responsibility.	No examples
G	Continuous ICP with a read during the month	Consumption is calculated assuming the readings are valid until the end of the day	Compliant
H	Continuous ICP without a read during the month	Consumption is calculated assuming the readings are valid until the end of the day	Compliant
I	Rollover Reads	Consumption is calculated correctly in the instance of meter rollovers.	Compliant

A manual calculation was also performed using the relevant seasonal adjustment shape files to verify Vector/Hanergy processes.

5.5 Proportion of Historic Estimates (rule 40.1)

This rule requires retailers to report to the allocation agent the proportion of historic estimates contained within the consumption information for the previous initial, interim and final allocations. The relevant files were examined and compliance is confirmed.

5.6 Forward Estimates (rules 34 & 36)

Allocation groups 3 to 6 have to use meter readings to predict consumption to the end of the month. The rules do not prescribe how forward estimates are to be calculated. Vector were able to explain in detail their processes for calculating forward estimates. They were also able to

demonstrate that they retain the necessary information to identify historical and forward estimates.

No issues arose.

5.7 Billed vs Consumption Comparison (rule 52)

Hanergy send an 'as billed' file to Vector who then create and submit the GAS070. While on site a recent GAS070 was verified back to the data supplied by the retailer.

The table below shows a comparison between quantities billed and consumption information submitted to the allocation agent for two years. The consumption information submitted was significantly higher than quantities billed in both years.

Billed vs Consumption				
Year ending	Billed GJ	Submission GJ	Difference GJ	% Difference
May 2019	1	171	-170	-99%
May 2020	5	1,412	-1,407	-100%
Total	6	1,583	-1,577	-100%

Further enquiry with Hanergy and Vector established there had been an error in the process for receiving, converting and submitting the Hanergy 'as billed' data. Vector had understood the data supplied by Hanergy to be in kWh, so converted it into GJs before submitting. However, the data was actually already in GJs and didn't need to be converted.

ALLEGED BREACH: Submission of incorrect 'as billed' information because data was routinely converted into GJs when it was already in GJs (r26.2.1)

It was however established that this was an historical problem that was no longer occurring in the current process, but the addition of a sanity check into the 'as billed' process could provide a useful control.

RECOMMENDATION: A comparison of 'as billed' data to submitted consumption data prior to the upload of the GAS070 could prevent similar errors occurring in the future

5.8 Gas Trading Notifications (Rule 39)

A retailer must give notice to the allocation agent when they commence, amend or cease gas supply under a supplementary agreement to a transmission services agreement. They must do this by the third business day of the month following the relevant consumption month of the change.

Hanergy have no supplementary agreements to notify.

6. Conclusion

The audit shows that the Hanergy Ltd control environment is “effective” for twelve of the areas evaluated, “adequate” for three areas and three areas were not applicable.

Fourteen of the eighteen areas evaluated were found to be compliant, three were not applicable and one was not compliant. One alleged breach has been raised as a result of this audit:

Section	Summary of issue	Rules potentially breached
5.7	Submission of incorrect ‘as billed’ information because data was routinely converted into GJs when it was already in GJs	r26.2.1

The report also makes the following recommendations:

RECOMMENDATION: That Hanergy review how initial estimates are made with a view to improving the accuracy of initial submissions

RECOMMENDATION: A comparison of ‘as billed’ data to submitted consumption data prior to the upload of the GAS070 could prevent errors

Appendix 1 – Control Rating Definitions

Control Rating	Definition
Control environment is not adequate	<p>Operating controls designed to mitigate key risks are not applied, or are ineffective, or do not exist.</p> <p>Controls designed to ensure compliance are not applied, or are ineffective, or do not exist.</p> <p>Efficiency/effectiveness of many key processes requires improvement.</p>
Control environment is adequate	<p>Operating controls designed to mitigate key risks are not consistently applied, or are not fully effective.</p> <p>Controls designed to ensure compliance are not consistently applied, or are not fully effective.</p> <p>Efficiency/effectiveness of some key processes requires improvement.</p>
Control environment is effective	<p>Isolated exceptions identified when testing the effectiveness of operating controls to mitigate key risks.</p> <p>Isolated exceptions identified when testing the effectiveness of controls to ensure compliance.</p> <p>Isolated exceptions where efficiency/effectiveness of key processes could be enhanced.</p>

Appendix 2 – Detail of issues arising

2.2 Metering set-up information

Pressure

0001438532QTF41 Hanergy's system had 2.75, gas registry had 2.5
1001273945NG441 Hanergy's system had 3.75, gas registry had 2.75

Altitude

0003016733NGA05 Hanergy's system had 40, gas registry had 33
1001303824QT6E3 Hanergy's system had 2.75, gas registry had 31

These discrepancies were not sufficient to breach the NZS5259 maximum permissible error percentages.

Appendix 3 – Vector response to preliminary draft



Vector Limited
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12 August 2021

Julie Langford
Langford Consulting

Sent by email

Dear Julie

Draft Reconciliation and Switching Audits – Hanergy Limited

1. Vector Gas Trading Limited (*Vector*) appreciates the opportunity to comment on the draft Reconciliation and Switching audit reports for Hanergy Limited issued on 30 July and 10 August 2021 respectively.
2. Vector believes that the draft Reconciliation audit report with regards to Vector's involvement to be accurate and therefore has no further comments on the report
3. With regards to the Switching audit Vector disagrees that there is a breach of Rule 65.2.3 of Gas (Switching Arrangement) Rules 2008. We accept there was a question regarding the currency of our arrangements with First Gas and GasNet at the time of the audit. We have however received written confirmation that the network services agreements with these network operators, whilst over 20 years old are still in place and active.
4. We are unable to comment of the alleged breach of the Gas (Downstream Reconciliation) Rules 2008 with regards to Rule 66.1 as we are not advised of the date that the customer contract is signed.
5. If you would like to discuss any of the above matters in greater detail then please do not hesitate to call me on 06 215 4427 or email at jim.raybould@vector.co.nz

Yours sincerely

A handwritten signature in black ink that reads 'Jim Raybould'.

Jim Raybould
Business Service Advisor