

**Panels as of Oct. 13, reflecting all prefiled tty to date plus PREB consultants
plus party-proposed individuals**

Generation costs

Genera: Vladimir Scutt, VP of Operations and Asset Management, Fuels
Genera: Joaquin Quinoy Ortiz, VP of Engineering, Construction and Maintenance¹
Victor González
ICPO: Engineer Gerardo Cosme Núñez
Bondholders: Anthony Hurley
Bondholders: Patrick Hogan
PREB consultant: Justo González

Transmission costs

LUMA: Pedro Meléndez
LUMA: Kevin Burgemeister
ICPO: Engineer Gerardo Cosme Núñez
Bondholders: Anthony Hurley
Bondholders: Patrick Hogan
PREB consultant: Roger Schiffman
PREB consultant: Kathryn Bailey

Distribution costs

LUMA: Pedro Meléndez
LUMA: Kevin Burgemeister
Victor González
ICPO: Engineer Gerardo Cosme Núñez
Bondholders: Anthony Hurley
PREB consultant: Roger Schiffman

Customer service costs

LUMA: Sarah Hanley

¹ Additional possible Genera contributors to the Generation panel:

Hector Vazquez Figueroa, Chief Information Officer
Ricardo Pallens Cruz, Vice-President EEHS & Regulatory
Jennifer Witeczek, Vice-President of Services
Kevin Futch, General Counsel
Jesus Cintron Rivera, Senior Project Manager of Federal Funds (nonwitness)

Overhead costs and “miscellaneous costs”

LUMA: Crystal Allen (IT, OT)
LUMA: Kevin Burgemeister (Fleet)²
Genera: Ricardo Pallens Cruz, Vice-President EEHS & Regulatory
Genera: Héctor Vazquez Figueroa, Chief Information Officer
PREPA: Mary C. Zapata, CEO
PREPA: Juan C. Adrover, Comptroller
Bondholders: Anthony Hurley

Federal funds

LUMA: Andrew Smith
LUMA: Pedro Meléndez
Genera: Maria Sánchez Brás
Genera: Ricardo Pallens Cruz³
PREPA: Mary C. Zapata, CEO
PREPA: Suzette Díaz (nonwitness)
Bondholders: Anthony Hurley
PREB consultant: Guímel Cortés

Debt

LUMA: Andrew Smith
LUMA: Alejandro Figueroa
Bondholders: Dr. Susan Tierney
Unsecured Creditors: Julia Frayer
PREB consultant: Ralph Smith

² Additional possible LUMA contributors to the Overhead and Miscellaneous panel:

Juan Rogers (Procurement) (nonwitness)
Ivonne Gómez (HR)
Lorenzo López (Corp. Comms/Advertisement)
Ángel Rotger (Legal, Land and Permits, and Compliance)
Michelle Fraley (Corporate Security and Emergency Preparedness)
Michael Granata (HSE)
Miguel A Sosa Alvarado (Facilities) (nonwitness)
Alejandro Figueroa (Regulatory)
Andrew Smith (Finance)

³ Additional possible Genera contributor to the Federal Funds panel:

Jesus Cintron Rivera, Senior Project Manager of Federal Funds (nonwitness)

Pensions

SREAEE: José Fernández

PREPA: Mary C. Zapata, CEO

PREPA: Oscar X. Ocasio González, CFO

PREPA: Brenda Rivera – New PREPA ERS Administrator (nonwitness)

PREPA: Lucas Porter - PREPA's financial advisor (nonwitness)

Emergency Reserve Account

LUMA: Alejandro Figueroa

Genera: María Sánchez Brás

Genera: Kevin Futch, General Counsel

PREPA: Juan C. Adrover - PREPA's Comptroller

PREPA: Gerard Gil – PREPA's financial advisor (nonwitness)

Total revenue requirement; bad debt; reconciliation of permanent and provisional rates

LUMA: Sam Shannon

LUMA: Andrew Smith

LUMA: Alejandro Figueroa

PREPA: Juan C. Adrover - PREPA's Comptroller

PREPA: Lucas Porter - PREPA's financial advisor (nonwitness)

Genera: María Sánchez Brás

Genera: Ricardo Pallens Cruz

ICPO: CPA Jaime Sanabria Hernández

PREB consultant: Ralph Smith

Budget process and budget flexibility

Genera: Maria Sánchez Brás

Genera: Jennifer Witeczek, Vice-President of Services

LUMA: Ed Balbis

LUMA: Branco Terzic

LUMA: Andrew Smith

PREPA: Juan C. Adrover - PREPA's Comptroller

PREPA: Lucas Porter - PREPA's financial advisor

Bondholders: Anthony Hurley

Bondholders: Patrick Hogan

Recordkeeping for project costing (Uniform System of Accounts, activity-specific budget projections)

Genera: María Sánchez Brás
Genera: Ricardo Pallens Cruz
LUMA: Andrew Smith
PREPA: Juan C. Adrover - PREPA's Comptroller
PREPA: Lucas Porter - PREPA's financial advisor
PREB consultant: Ralph Smith

Practicability of various levels of rate increase

Genera: Ricardo Pallens Cruz
LUMA: Andrew Smith
LUMA: Alejandro Figueroa
ICSE: Dr. Ramón Cao
Bondholders: Dr. Susan Tierney

Conflicts of interest between profit and cost

Genera: Winnie Irizarry Velazquez, CEO
LUMA: Juan Saca
PREPA: Mary C. Zapata – PREPA's Executive Director
ICSE: ?

Cooperation among PREPA, LUMA, Genera

Genera: Winnie Irizarry Velazquez, CEO
Genera: Ivan Báez, Vice-President of Public & Government Affairs
LUMA: Alejandro Figueroa
LUMA: Juan Saca
PREPA: PREPA: Mary C. Zapata – PREPA's Executive Director
Juan C. Adrover - PREPA's Comptroller
ICSE: ?

Rate design Single panel, covering load forecast, cost of service study, revenue allocation, rate design, and actual bills

Genera: Mr. Ricardo Pallens Cruz

LUMA: Sam Shannon

LUMA: Joseline Estrada (load forecast)

LUMA: Sarah Hanley (actual bills)

PREPA: Gerard Gil - PREPA's financial advisor (nonwitness)

PREPA: Lucas Porter – PREPA's financial advisor (nonwitness)

Victor Luis González

SESA: E. Kyle Datta

Walmart: Steve Chriss

SUN: Ahmad Faruqui

ICPO: Engineer Gerardo Cosme Núñez

ICSE: Dr. Ramón Cao

Bondholders: Dr. Susan Tierney

PREB consultant: Zachary Ming