

GOVERNMENT OF PUERTO RICO
PUBLIC SERVICE REGULATORY BOARD
PUERTO RICO ENERGY BUREAU

IN RE: Request for Certification
NFE POWER PR LLC.

CASE NO.: NEPR-CT-2022-0004

SUBJECT: Financial Statements
Report.

Junta Reglamentadora
de Servicio Público
OCT 20 2025
Secretaría
Negociado de Energía
2:30 PM

REQUEST FOR ADDITIONAL EXTENSION OF TIME TO SUBMIT FINANCIAL
STATEMENT DUE TO CHANGE IN LAW

TO THE HONORABLE ENERGY BUREAU:

COMES NOW NFE POWER PR LLC (“NFE POWER” or the “Company”), represented by the undersigned counsel, and very respectfully states, alleges, and prays:

1. On August 25, 2025, this Honorable Bureau granted an extension of time requested by NFE POWER to submit a copy of its 2024 audited financial statements until October 20, 2025.
2. Rules 402 (E) and (F), of Regulation 9182, PREB’s Regulation No. 8701, as amended, provide that Electric Services Companies must submit their financial statements with PREB -compiled or audited depending on their gross revenues- within 120 days of the end of each NFE POWER’s fiscal year.
3. The Fiscal Year for NFE POWER ends on December 31. Thus, the regulatory deadline for submitting the Company’s financial statements with PREB this year would have been April 30, 2025.
4. Nevertheless, the Puerto Rico Municipal Code was further amended on August 1, 2025, moving the date on which NFE POWER must file its audited financial statements in connection with its municipal taxes to February 2026, *See* Act 90-2025 to amend Articles 7.200 and 7.207 of Act 107-2020.
5. NFE POWER is currently collaborating with its external accountants on its Financial Statements and expects them to be finished before the February 2026 deadline. However, they are working based on the new tax-related deadlines, **the earliest of which is now February 2026**. Thus, the Company would

inevitably miss the extended deadline to submit its audited financial statement with PREB.

6. Because expediting the issuance of the audited financial statements has an adverse impact on NFE POWER's budget, as well as on its accounting and auditing processes, NFE POWER unavoidably needs an additional extension of time to pair the tax-related deadline with the filing of its audited financial statement.

7. Therefore, pursuant to Regulation No. 8701 as amended, NFE POWER respectfully requests this Honorable Energy Bureau a final additional extension to submit a copy of its audited financial statement on or before the month of February 2026.

8. NFE POWER understands that this extension does not unduly interfere with PREB's processes because, NFE POWER timely reported and submitted Form NEPR-B05 and its gross income for the 2024 natural year. NFE POWER could provide additional information, if available, at PREB's request, including unaudited financial statements if necessary.

WHEREFORE, NFE POWER PR LLC respectfully requests this Honorable Bureau to: 1) take notice of the foregoing; and 2) grant the requested extensions to file the Financial Statement and Operational Report.

RESPECTFULLY SUBMITTED.

In San Juan, Puerto Rico, on October 20, 2025.

O'NEILL & BORGES LLC
250 Muñoz Rivera Ave., Suite 800
San Juan, PR 00918-1813
Tel.: (787) 282-5729
Fax: (787) 753-8944



ANTONIO L. COLLAZO
RUA Núm. 16,609
antonio.collazo@oneillborges.com