

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

IN RE: REQUEST FOR CERTIFICATION
PUERTO RICO ELECTRIC POWER
AUTHORITY

CASE NO: NEPR-CT-2016-0018

SUBJECT: Resolution and Order regarding
titled *Motion in Compliance with
December 8, Resolution and Order* filed
by Puerto Rico Electric Power Authority.

RESOLUTION AND ORDER

On December 8, 2025, the Energy Bureau of the Puerto Rico Public Service Regulatory Board ("Energy Bureau") issued a Resolution and Order ("December 8 Resolution") granting the Puerto Rico Electric Power Authority ("PREPA") fifteen (15) days to provide a status on the progress toward the issuance of the FY2023 and FY2024 audited financial statements.

On December 23, 2025, PREPA filed a document titled *Motion in Compliance with December 8, Resolution and Order* ("December 23 Motion") reporting that: (i) PREPA's ability to complete the FY2023 and FY2024 was directly affected by LUMA's¹ refusal to provide financial data required by the auditors; (ii) due to administrative and contractual processes because the renewal of the contract with the external audit firm took longer than expected; (iii) the external audit firm resumed its services as of September 8, 2025; (iv) PREPA's audited financial statements for FY2023 is projected to be finalized and issued by January 30, 2026; (v) work on the FY2024 audited financial statements will follow the completion of the FY2023; and (vi) PREPA will provide additional updates as soon as a reliable timeline becomes available.

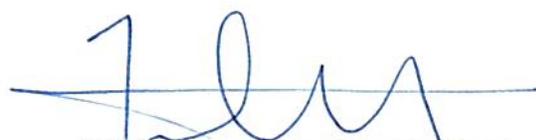
Upon reviewing the December 23 Motion, the Energy Bureau **TAKES NOTICE** of the information provided and **GRANTS PREPA until January 30, 2026**, to file its audited financial statements for FY2023, and **sixty (60) days**, from the notification of this Resolution and Order, to provide a status on the progress of the financial statements for FY2024. Notwithstanding the foregoing, the Energy Bureau **WARNS PREPA** that if they become available before such date, it shall file them immediately.

The Energy Bureau **WARNS PREPA** that in accordance with Art. 6.36 of Act 57-2014², noncompliance with this Resolution and Order may carry the imposition of fines

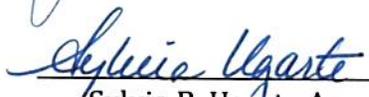
Be it notified and published.



Edison Avilés Deliz
Chairman



Ferdinand A. Ramos Soegaard
Associate Commissioner



Sylvia B. Ugarte Araujo
Associate Commissioner



Antonio Torres Miranda
Associate Commissioner

¹ LUMA Energy, LLC and LUMA Energy ServCo, LLC (referred to jointly as "LUMA").

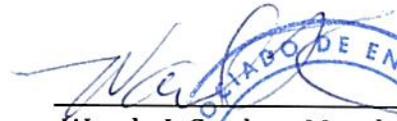
² Known as the *Puerto Rico Energy Transformation and RELIEF Act*, as amended ("Act 57-2014").



CERTIFICATION

I certify that the majority of the members of the Puerto Rico Energy Bureau agreed on January 22, 2026. Associate Commissioner Lillian Mateo Santos did not intervene. Also certify that on January 22, 2026, I have proceeded with the filing of this Resolution and Order and was notified by email to o: alexis.rivera@prepa.pr.com; mvalle@gmlex.net; rcruzfranqui@gmlex.net; nzayas@gmlex.net.

I sign this in San Juan, Puerto Rico, today, January 22, 2026.


Wanda I. Cordero Morales
Interim Clerk
