

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

NEPR Received: May 14, 2026 5:45 PM
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IN RE:

REVIEW OF THE PUERTO RICO
ELECTRIC POWER AUTHORITY'S 10-
YEAR INFRASTRUCTURE PLAN-
DECEMBER 2020

CASE NO. NEPR-MI-2021-0002

SUBJECT: Motion Submitting LUMA's Adjusted Consolidated List, Proposed Attachment A, and Attachment B (Streetlights Projects)

**MOTION SUBMITTING LUMA'S ADJUSTED CONSOLIDATED LIST,
PROPOSED ATTACHMENT A, AND ATTACHMENT B (STREETLIGHTS
PROJECTS)**

TO THE PUERTO RICO ENERGY BUREAU:

COME NOW LUMA Energy, LLC, and LUMA Energy ServCo, LLC, (jointly referred to as "LUMA"), through the undersigned legal counsel and respectfully submit the following:

I. Relevant Procedural Background

1. On February 5, 2026, this Honorable Puerto Rico Energy Bureau ("Energy Bureau") issued a Resolution and Order ("February 5th Order") addressing the Consolidated FEMA Accelerated Award Strategy ("FAAST") Project Plan ("Consolidated List") submitted by the Puerto Rico Electric Power Authority ("PREPA"), LUMA and Genera PR, LLC ("Genera").¹ The Energy Bureau found that LUMA's portfolio was materially impacted by the Consolidated List, which reduced active transmission and distribution ("T&D") projects from 571 to 282, leaving 289 projects designated as inactive. Accordingly, the Energy Bureau identified a subset of inactive projects included in Attachment A of the February 5th Order that must be resubmitted for reactivation using the reserved federal funding identified in the Consolidated List. Thus, the

¹ See *Informative Motion to Submit the Consolidated Project Plan* filed on August 8, 2025.

Energy Bureau established an Updated Allocation Framework to reallocate funding and reactivate priority T&D projects. *See*, February 5th Order, p. 4.

2. The February 5th Order also instructed LUMA to file an implementation plan within fifteen (15) calendar days identifying: (1) the specific estimated amount of funds that LUMA proposes to reconcile through the identification of duplication of funding between child projects and equipment and materials PWs cost overlaps, as well as any Section 406 mitigation-related adjustments (as applicable), (ii) confirmation that there are no additional T&D projects with identified or potential damages beyond those included in the inactive project list, and (iii) the estimated timeline required to complete such reconciliation actions in order to support the inclusion of priority inactive T&D projects consistent with the Updated Allocation Framework. *Id.*, pp. 4-5.

3. On February 11, 2026, the Energy Bureau issued another Resolution and Order (“February 11th Order”). After further evaluation of the projects identified in Attachment A of the February 5th Order, the Energy Bureau determined that modifying the Attachment A project list was appropriate to prioritize projects with higher incurred costs. Therefore, the Energy Bureau ordered PREPA to amend the Consolidated Project List to incorporate the projects identified in the revised Attachment A within ten (10) calendar days of the notification of the February 11th Order.

4. On March 2, 2026,² LUMA filed a *Motion Submitting LUMA’s Implementation Plan in Compliance with Resolutions and Orders of February 5 and February 11, 2026* (“March

² On February 17, 2026, LUMA filed a *Motion Requesting Extension of Time to Comply with Resolutions and Orders of February 5 and February 11, 2026*. Therein, LUMA requested the Energy Bureau to grant a ten (10) day extension, until March 2, 2026, to file the implementation plan in compliance with the aforementioned orders.

On February 19, 2026, the Energy Bureau granted LUMA’s request for extension.

2nd Motion”). Along with the March 2nd Motion, LUMA submitted four exhibits (together, the “March 2nd Filing”). **Exhibit 1**, LUMA’s Reconciliation Timeline & Incremental Projects, provided relevant details on the reconciliation timeline and support context for LUMA’s responses to the Energy Bureau’s requests for information as outlined in the February 5th Order. **Exhibit 2**, the FEMA Project Reconciliation, contained two tabs with detailed expected costs for both the Consolidated List projects and the Attachment A projects, which reflected cost duplication, overlaps, and Section 406-related adjustments. **Exhibit 3**, LUMA’s Urgent Incremental Priority Projects List, presented the list of projects identified beyond those included in the active list, divided between highest-priority projects and vegetation projects. Finally, **Exhibit 4**, LUMA’s Incremental Priority Projects List, presented the full set of incremental projects that LUMA would seek to execute if funding were available.

II. Submission of LUMA’s Final Expected Costs & Attachments A and B

5. The purpose of this filing is to support the Energy Bureau’s oversight responsibilities and to facilitate coordinated execution with PREPA, FEMA, and the Central Office for Recovery, Reconstruction, and Resiliency (“COR3”). To that end, this filing updates LUMA’s reconciliation posture and outlines the steps required to confirm potential duplication of funding, reconcile mitigation components, and verify the existence of additional T&D damages beyond the inactive project inventory referenced in the February 5th Order. It also sets forth an implementation timeline intended to support the Energy Bureau’s Updated Allocation Framework and the orderly resubmission of priority projects to FEMA for eligibility review and potential reactivation. LUMA hereby submits, as *Exhibit 1*, a more in-depth narrative providing background and context for this filing.

6. In addition, LUMA hereby submits, as *Exhibit 2*, two project lists (Attachments A and B) for which it respectfully requests approval in order to maximize the Section 428 allocation attributable to LUMA and minimize ratepayer impact. All execution remains subject to established FEMA review processes, including evaluation of eligibility, scope, cost reasonableness, and allowability.

7. Since the March 2nd Filing, LUMA has identified inadvertent errors in both the data input and certain formulas used in the prior version of the FEMA Project Reconciliation list submitted as **Exhibit 2** of the March 2nd Filing. To address these errors, LUMA is submitting an updated LUMA Consolidated List that incorporates all corrections. See “Consolidated Project List” tab in *Exhibit 2*. Please note that the “Consolidated Project List” tab updates only the “LUMA Consolidated List” tab of **Exhibit 2** of the March 2nd Filing.

8. LUMA is also updating **Exhibit 2’s** “Attachment A” tab of the March 2nd Filing through a new proposed Attachment A, submitted as the “Attachment A” tab in *Exhibit 2* (“Proposed Attachment A”). LUMA respectfully requests the Energy Bureau’s approval to reactivate and formulate the projects being proposed immediately.

9. The Proposed Attachment A follows the same structural framework established by the Energy Bureau, adhering to the \$636 million cap for Section 428 for child projects. It also better aligns with LUMA’s priorities and the federal funding process while continuing to include the Energy Bureau-certified Streetlights projects, the 4 x 25 MW BESS Interconnections at LUMA 38 kV System (“4x25 MW BESS Project”), and the twelve (12) vegetation projects previously listed. As noted in the March 2nd Filing, six (6) vegetation projects will not proceed through FEMA and will instead be executed with O&M funds.³ The Proposed Attachment A also includes the fleet

³ See, **Exhibit 1** of the March 2nd filing, pp. 6-7.

and TAShelix Mobile Platform Implementation projects to be formulated under the FEMA FAAS process to determine eligibility, in compliance with the Energy Bureau’s final Resolution and Order in Case No. NEPR-AP-2023-0003, *In Re: Revisión de Tarifa de la Autoridad de Energía Eléctrica de Puerto Rico*, as well as other additional projects that support long-term modernization, resilience, and operational priorities.

10. Finally, the “Attachment B” tab of *Exhibit 2* presents a list of forty (40) corresponding to Phases 2 and 3 as well as four (4) Phase 1 streetlight projects (“Streetlights Proposal”). The Streetlights Proposal seeks the Energy Bureau’s authorization to remove the undergrounding scope from seventeen (17) of the forty-three (43) obligated streetlights projects (which are included in the Consolidated Project list). The remaining twenty-six (26) obligated projects do not include undergrounding. LUMA estimates that removing the undergrounding scope will generate approximately \$143 million dollars in savings, which, once the amendments are executed and the projects are versioned, can be used to reactivate the forty (40) Streetlight projects outlined in the Streetlights Proposal.

WHEREFORE, LUMA respectfully requests that the Energy Bureau **take notice** of the aforementioned; **recognize** *Exhibit 2*’s “Consolidated Project List” tab as the adjusted FEMA Project Reconciliation list; **replace** the original “LUMA Consolidated List” in **Exhibit 2** of the March 2nd Filing with *Exhibit 2*’s “Consolidated Project List” tab submitted herein; **approve** the Proposed Attachment A included as Attachment A of *Exhibit 2* herein; **authorize** the removal of the undergrounding scope from seventeen (17) obligated street projected that are included in the Consolidated Project list to make room for the Streetlights Proposal, as outlined in Attachment B of *Exhibit 2*; and **take notice** of LUMA’s intent to pursue an amendment to the Global FAAS for

E&M and submit an Attachment C upon completion of its development, for the purposes described in *Exhibit 1* of this filing.

RESPECTFULLY SUBMITTED.

We hereby certify that we filed this Motion using the electronic filing system of this Energy Bureau. We will send an electronic copy of this Motion to PREPA via Alexis Rivera, alexis.rivera@prepa.pr.gov, and through its counsel of record, Natalia Zayas Godoy, nzayas@gmlex.net, Richard Cruz Franqui, rcruzfranqui@gmlex.net, and Mirelis Valle Cancel, mvalle@gmlex.net, to Genera PR LLC, through its counsel of record, Jorge Fernández-Reboredo, jfernandez@ecija.com, José J. Díaz Alonso, jdiaz@ecija.com, and Ernesto R. Ramos Maldonado, eramos@ecija.com.

In Guaynabo, Puerto Rico, on the 14th of May 2026.



DLA Piper (Puerto Rico) LLC

B-7 Tabonuco St.
Suite 1501
Guaynabo, PR 00968
Tel. 787-945-9132
Fax 939-697-6102

/s/ Yahaira De la Rosa Algarín
Yahaira De la Rosa Algarín
RUA NÚM. 18,061
yahaira.delarosa@us.dlapiper.com

/s/ Emmanuel Porro González
Emmanuel Porro González
RUA NÚM. 23, 704
emmanuel.porrogonzalez@us.dlapiper.com

Exhibit 1

LUMA's Final Expected Costs & Attachments

(In-depth narrative providing background and context for this filing)

LUMA's Final Expected Costs & Attachments

NEPR-MI-2021-0002

May 14, 2026



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LUMA's Final Expected Costs & Attachments

1.0 Introduction

In accordance with the Resolution and Order (R&O) dated February 5, 2026 ("February 5th Resolution"), issued by the Puerto Rico Energy Bureau (Energy Bureau) in Case No.: NEPR-MI-2021-0002, as modified by the R&O issued on February 11, 2026 ("February 11th Resolution"), LUMA is required to address the three directives established under the February 5th Resolution, which generally require the Parties to provide reconciliation plans, validation updates, confirmation of system damages, and implementation schedules intended to support activation of priority projects. The purpose of this response is to support the Energy Bureau's oversight responsibilities and to facilitate coordinated execution with the Puerto Rico Electric Power Authority (PREPA), the Federal Emergency Management Agency (FEMA), and the Central Office for Recovery, Reconstruction, and Resiliency (COR3).

This document provides an update to LUMA's reconciliation posture and describes the steps needed to confirm potential duplication of funding, to reconcile mitigation components. It also presents an implementation timeline designed to support the Energy Bureau's Updated Allocation Framework and the orderly resubmission of priority projects to FEMA for eligibility review and potential reactivation. Additionally, LUMA is presenting two lists of projects (Attachments A & B) and the conceptual framework for another list (Attachment C) for which LUMA respectfully requests approval or acknowledgment to maximize the Section 428 allocation for LUMA and minimize ratepayer impact. Execution remains subject to the established FEMA review processes, including evaluation of eligibility, scope, cost reasonableness, and allowability.

All amounts, quantities, durations, and status characterizations included in this response reflect LUMA's current planning information and are provided to assist the Energy Bureau in evaluating implementation sequencing. These amounts remain subject to FEMA and COR3 reconciliation and review procedures. They do not represent final determinations and are not effective for funding purposes unless and until FEMA issues obligations through the applicable Public Assistance (PA) mechanisms.

2.0 Procedural Background and Framework

The submission aligns with the Energy Bureau's Updated Allocation Framework and the directives set forth in the February 5th and February 11th Resolutions. It is structured to (a) present updated cost information for FEMA FAASt Consolidated List projects, (b) present and request approval for a revised Attachment A conforming to the Energy Bureau's format and the Section 428 cap, (c) request reactivation of defined streetlight projects contingent on versioning milestones, and (d) propose amendment of the Global FAASt for Equipment and Materials (E&M) to align allocations to contractual commitments and reallocate funds for activation/reactivation of eligible federally funded projects, specifically the inactive projects and the identified incremental projects with incurred E&M.

3.0 Terms and Control Basis

For purposes of this response, the term "child projects" refers to project-level FEMA PA project worksheets (PWs) and associated scopes that capture discrete construction or installation activities. These may include costs for equipment and materials that overlap with costs obligated and/or procured through the global equipment-and-materials PW.

LUMA's Final Expected Costs & Attachments

“Equipment and Materials PW”, “E&M PW”, or “Global FAASt for E&M” refers to FEMA PA PW used to procure or obligate equipment and materials intended for installation across one or more construction scopes.

“Transmission and Distribution” or “T&D” refers collectively to transmission and distribution assets and related work categories within the FEMA PA portfolio.

“Inactive project list” refers to the defined inventory used for reactivation planning and prioritization, including the project set reflected in the Energy Bureau’s revised Attachment A posture as adopted in the February 5th and February 11th Resolutions.

“Detailed Scope of Work” or “DSOW” refers to the detailed scope document prepared to support the FEMA PA submission package and federal review.

“Reconciliation” refers to the identification and resolution of duplication of funding risk and associated cost placement corrections —supported by traceable documentation— and resolved through the appropriate administrative mechanism, including amendments, documentation corrections, and applicable FEMA/COR3 review cycles where required.

The controlling reconciliation support for this filing is reflected in LUMA’s reconciliation workpaper and project-level tracking, referenced herein as **Exhibit 2**. The reconciliation of totals and supporting detail presented in the narrative is intended to reconcile to **Exhibit 2**. Items that are pending because documentation must be compiled, design maturity is required to support an amendment package, or federal review is necessary to finalize treatment remain within the reconciliation universe and are managed through defined closure pathways rather than excluded from the reconciliation process.

4.0 LUMA’s Current Section 428 Allocation

LUMA’s current Section 428 allocation is derived as follows (as submitted in PREPA’s August 8, 2025, filing):

- **Child projects:** \$3,094,959,015.10
- **Global FAASt for E&M:** \$1,655,842,548 (LUMA’s portion of the total obligation)
- **Global FAASt for A&E:** \$965,111,111 (LUMA’s portion of the total obligation)
- **Subtotal:** \$5,715,912,674

Additionally, LUMA incorporates the funding identified by the Energy Bureau in its February 5th Resolution of \$636,808,933, resulting in **LUMA’s current Section 428 allocation of \$6,352,721,607**.

LUMA’s intent is to optimize use of this allocation, particularly by reintroducing projects with incurred costs to the FAASt pipeline to support reimbursement and mitigate potential ratepayer impacts.

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5.0 FEMA FAASt Consolidated Projects List

The Consolidated Projects List tab in **Exhibit 2** presents updated cost estimates for projects included in the FEMA FAASt Consolidated List. The updated estimates reflect current market conditions, refined scopes of work, and the latest engineering assessments. These revised values are intended to ensure that the Consolidated List accurately represents the projected costs of the FAASt projects and supports transparent oversight by FEMA, COR3, and the Energy Bureau.

LUMA respectfully requests the Energy Bureau to recognize the amended Consolidated Project List included in **Exhibit 2** and replace the original LUMA Consolidated List in Exhibit 2 of the March 2nd filing.

6.0 Attachment A

Exhibit 2 includes a **proposed Attachment A** (“proposed Attachment A”) developed in alignment with LUMA's strategic priorities, reliability, safety, and systemwide resilience needs. The proposed Attachment A maintains the structural framework previously established by the Energy Bureau, including adherence to the **\$636 million cap for Section 428 for child projects**. Its composition includes:

- **Existing streetlight and vegetation projects:** Maintenance of the 12 projects in the Energy Bureau's Attachment A, alongside the unchanged 4x25 MW BESS projects
- **Strategic modernization and resilience:** Inclusion of additional projects supporting long-term system modernization and operational priorities
- **Targeted fleet and platform implementation:** Deployment of the fleet and TAShelix Mobile Platform Implementation projects, formulated under the FEMA FAASt process to determine eligibility in compliance with the Energy Bureau's final Resolution and Order in Case No. NEPR-AP-2023-0003, *In Re: Revisión de Tarifa de la Autoridad de Energía Eléctrica de Puerto Rico*

The proposed Attachment A, included in **Exhibit 2**, is structured to maximize FEMA funding eligibility while supporting grid reliability and regulatory compliance. LUMA respectfully requests the Energy Bureau's approval to immediately reactivate and formulate the proposed projects.

7.0 Attachment B – Streetlight Projects

Attachment B, included in **Exhibit 2**, presents a list of 40 streetlight projects corresponding to Phases 2 and 3 as well as four Phase 1 projects that were in previously in Attachment A. It also requests authorization to reactivate these projects upon completion of specified prerequisites.

Prerequisite versioning and expected savings:

- **Versioning action:** Removal of undergrounding scope from 17 obligated streetlight projects, consistent with technical feasibility, cost-effectiveness, and program alignment
- **Savings estimate:** Approximately \$143 million in projected savings to be redeployed for the reactivation of Phase 2 and Phase 3 projects, and four Phase 1 streetlight projects

Public interest and execution rationale:

- **Safety and community benefit:** Accelerated restoration and improvement of lighting to enhance public safety, pedestrian/driver visibility, and community well-being

LUMA's Final Expected Costs & Attachments

- **Efficiency and alignment:** Redeployment of savings to projects with high readiness and impact to ensure efficient use of obligated funds and compliance with federal guidelines
- **Sequencing and triggers:** Reactivation contingent on the completion of versioning actions and submission of revised project versions to the Energy Bureau

The list of 40 projects is included in the tab titled Attachment B in Exhibit 2, with details regarding the 17 obligated streetlight projects to be versioned in the Consolidated Project List tab. LUMA respectfully requests the Energy Bureau's approval of Attachment B in Exhibit 2 with the conditions set herein.

8.0 Attachment C – Global E&M PW Amendment Framework

LUMA presents this section to inform the Energy Bureau of its planned sequencing and strategic intent regarding a forthcoming Attachment C and an amendment to the Global FAAS^t for E&M. No project list, activation request, or amendment approval is being sought in this filing.

Intent to Pursue a Future Amendment to the Global FAAS^t for E&M

LUMA intends to pursue an amendment to the Global FAAS^t for E&M. The current E&M global allocation is \$1.65 billion while LUMA's contractual obligations total approximately \$1.1 billion. LUMA anticipates requesting a reduction of approximately \$500 million to align the E&M allocation with actual obligations and to redeploy capacity for additional Section 428 child projects. A list of projects proposed for this redeployment, designated as Attachment C, will be provided upon completion of its development.

Purpose of the Future Attachment C

The forthcoming Attachment C will identify:

- Inactive and incremental projects or programs, including those with incurred E&M costs, that LUMA intends to position for activation or reactivation within the FEMA FAAS^t process
- Projects aligned with the Updated Allocation Framework and FEMA's eligibility and cost-reasonableness standards
- Projects that would benefit from reentry into the FAAS^t pipeline to support reimbursement and mitigate potential ratepayer impacts

The strategy outlined herein supports:

- Effective use of Section 428 resources by anticipating future activation capacity
- Reimbursement of eligible incurred costs, thereby minimizing potential ratepayer exposure
- Transparent coordination with PREB, FEMA, COR3, PREPA, and Genera
- An orderly, staged approach to reconstruction project activation

LUMA's Final Expected Costs & Attachments

9.0 Additional Projects and Future Allocation Considerations

It is important to note that the projects included in this filing represent only a subset of LUMA's full portfolio of federally funded reconstruction projects. LUMA maintains a broader set of transmission and distribution (T&D) projects that remain essential to the long-term resiliency and reliability of Puerto Rico's electric system but are not included in this filing.

Purpose and Strategic Intent

The purpose of this filing is to maximize LUMA's current Section 428 allocation totaling \$6,352,721,607 by prioritizing:

- **FEMA eligibility:** Immediate activation or reactivation to maintain eligibility for federal reimbursement
- **Cost recovery:** Incurred E&M or other eligible costs requiring reactivation into the FEMA FAAS pipeline to avoid unreimbursed expenditures
- **Funding efficiency:** Streamlined funding through the proposed \$500 million reduction to the Global FAAS for E&M, aligning allocations with approximately \$1.1 billion in contractual obligations
- **Framework alignment:** Advancement of the Energy Bureau's Updated Allocation Framework by ensuring optimal use of Section 428 funds and minimizing ratepayer exposure

By pursuing this approach, LUMA is ensuring that the maximum number of projects with incurred costs are reactivated or activated consistent with FEMA allowability, COR3 reconciliation processes, and Energy Bureau directives.

Future Availability of Additional Funding

LUMA acknowledges that additional Section 428 funding is expected to become available as PREPA, Genera, and LUMA each completes its respective reconciliation process. The result of this reconciliation process and the guidance provided by the Energy Bureau in its February 5th Resolution (whereby it determined that all additional monies available would be directed towards T&D investments) have been considered when devising a federally funded capital investment strategy that aligns with the Energy Bureau's mandates.

As an example, Genera's February 20, 2026, motion indicates an intention to reclassify approximately \$1.3 billion from Section 428 to Section 406 Hazard Mitigation. Actions of this nature will liberate Section 428 funds back to the grant.

LUMA recognizes that these forthcoming reconciliation outcomes will create new opportunities to activate or reactivate additional projects not included in this filing. Accordingly, LUMA prioritizes:

- **Future submissions:** Readiness to submit additional filings as reconciliation activities restore funding capacity

LUMA's Final Expected Costs & Attachments

- **Stakeholder coordination:** Ongoing engagement with PREPA, Genera, FEMA, and COR3 to ensure all eligible projects enter or re-enter the FEMA FAASt pipeline in an orderly manner consistent with Energy Bureau guidance

Exhibit 2

LUMA's Adjusted Consolidated List and Attachments A and B

[Excel spreadsheet to be submitted via email]