

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

NEPR

Received:

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IN RE:

IMPLEMENTATION OF 2026'S
APPROVED PERMANENT RATE

CASE NO.: NEPR-MI-2026-0005

SUBJECT: LUMA's Motion to Submit FTI
Recommendations and Accounting Remediation
Joint Reports

**MOTION TO SUBMIT JOINT FTI RECOMMENDATIONS AND
ACCOUNTING REMEDIATION REPORTS**

TO THE HONORABLE PUERTO RICO ENERGY BUREAU:

COME NOW LUMA Energy, LLC and LUMA Energy ServCo, LLC (collectively, "LUMA"), through undersigned counsel, and respectfully state and request as follows:

1. On April 15, 2026, the Honorable Puerto Rico Energy Bureau ("Energy Bureau") issued a *Final Resolution and Order on Electricity Rates* ("Final Rate Order") in the matter of *In Re: Puerto Rico Electric Power Authority Rate Review*, case no. NEPR-AP-2023-0003.

2. The Final Rate Order contains multiple orders, including:

LUMA and PREPA to submit quarterly reports, starting on July 1, 2026, on the implementation of the FTI Report's recommendations. These reports should describe (a) the recommendations implemented and the dates of implementation, (b) the status of recommendations not yet implemented, including the anticipated date(s) of implementation, and (c) recommendations that will not be implemented, including the reason(s) why they will not be implemented. (hereinafter, the "FTI Recommendation Order")

Final Rate Order, Chapter Eight, p. 14

[P]rior to the beginning of FY2027, the CFOs of LUMA, PREPA, and Genera submit a joint report that discusses the status of the remediation, including what the three companies have accomplished to date. The submission must include a timeline for the remaining steps as well as any adjustment to the revenue

requirements for FY2027 and FY2028 needed to expedite the remediation. (hereinafter, the “Accounting Remediation Order”)

Id.

3. On June 30, 2026, LUMA submitted a *Request for Extension of Time to Submit Joint FTI Recommendations and Accounting Remediation Reports* (the “June 30 Motion”), with a detailed memorandum (Exhibit 1 thereto) explaining that representatives of LUMA, Genera PR LLC (“Genera”), and the Puerto Rico Electric Power Authority (“PREPA”) have met on multiple occasions to review the Energy Bureau’s FTI Recommendation Order and Accounting Remediation Order and to establish a structured work plan. *See* June 30 Motion, Exhibit 1. Notwithstanding the significant progress achieved across all workstreams, due to the complexity of the remaining tasks, all parties concurred that a formal extension was essential to complete the remaining work with the level of rigor and coordination required. *Id.* Accordingly, all parties agreed that an extension of sixty (60) days to submit the Accounting Remediation and FTI Recommendation joint reports was necessary. *Id.* LUMA thus filed a request- for the Energy Bureau to grant LUMA, Genera, and PREPA until September 1, 2026, to submit the FTI Recommendation and Accounting Remediation joint reports. To date, the Energy Bureau has not entered an order addressing this joint request.

4. LUMA hereby submits the following documents in compliance with the Final Rate Order: **Exhibit 1**, the joint FTI Recommendations Report addressing the implementation status of the FTI Report’s recommendations; and **Exhibit 2**, the joint Accounting Remediation Report. The reports also address the requirements set forth in page 13 of Chapter Eight. The attached reports have been approved via electronic correspondence by PREPA and Genera.

5. This filing shall not be construed as LUMA, or its undersigned counsel, representing or advocating for the interests of any party other than LUMA. Any requests for

information or orders directed to a party other than LUMA should be addressed to such party's counsel of record.

WHEREFORE, LUMA respectfully requests that the Honorable Energy Bureau **take notice** of the foregoing; and **grant** such other and further relief as the Energy Bureau deems just and appropriate.

RESPECTFULLY SUBMITTED.

In Guaynabo, Puerto Rico, on the 1st day of September 2026.



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CERTIFICATE OF SERVICE

I hereby certify that on this 1st day of September 2026, I caused the foregoing motion to be filed with the Clerk of the Puerto Rico Energy Bureau through the Energy Bureau's electronic filing system. I further certify that on the same date, I caused a true and correct copy of this filing to be served upon all parties of record in this proceeding via the Energy Bureau's electronic filing system, in accordance with applicable rules and regulations, including the following:

The Independent Consumer Protection Office, through:
hrivera@jrsp.pr.gov;

Genera PR LLC, through:
regulatory@genera-pr.com;
legal@genera-pr.com;
lrn@roman-negron.com.

In Guaynabo, Puerto Rico, on the 1st day of September 2026.

/s/ Katiuska Bolaños Lugo
Katiuska Bolaños Lugo

Exhibit 1

[to be submitted via email]

Exhibit 2

[to be submitted via email]