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Received:

Oct 30, 2026

4:50 PM

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

IN RE: THE PERFORMANCE OF THE PUERTO RICO ELECTRIC POWER AUTHORITY	**CASE NO.:** NEPR-MI-2019-0007 **Subject:** Memorandum of Law in Support of Request for Confidential Treatment of Exhibits 2B and 2D to Genera's October 20, 2026 Motion

MEMORANDUM OF LAW IN SUPPORT OF REQUEST FOR CONFIDENTIAL TREATMENT OF EXHIBITS 2B AND 2D TO GENERA'S OCTOBER 20, 2026 MOTION

TO THE HONORABLE PUERTO RICO ENERGY BUREAU:

COMES NOW GENERA PR LLC ("Genera"), as agent of the Puerto Rico Electric Power Authority ("PREPA"),[1] through its counsels of record, and respectfully submits and prays as follows:

I. INTRODUCTION

1. On October 20, 2026, Genera filed a *Motion to Submit Quarterly Report and to Comply with Resolution and Orders Issued on March 16, 2026, and April 2, 2026* ("October 20 Motion"). Through the October 20 Motion, and in compliance with the Resolutions and Orders issued by the Energy Bureau of the Puerto Rico Public Service Regulatory Board ("Energy Bureau") on March 16, 2026, and April 2, 2026, Genera submitted its quarterly performance metric report for the first quarter of Fiscal Year 2027 ("Q1 FY2027"), covering July through September 2026, as Exhibit 1, together with four supporting workpapers: Exhibit 2A (heat rates), Exhibit 2B

[1]Pursuant to the *Puerto Rico Thermal Generation Facilities Operation and Maintenance Agreement* ("LGA OMA"), dated January 24, 2023, executed by and among PREPA, Genera, and the Puerto Rico Public-Private Partnerships Authority ("P3 Authority"), Genera is the sole operator and administrator of the Legacy Generation Assets (as defined in the LGA OMA) and the sole entity authorized to represent PREPA before the Energy Bureau with respect to any matter related to the performance of any of the O&M Services provided by Genera under the LGA OMA.

(cost of generation), Exhibit 2C (plant availability and forced outages) and Exhibit 2D (finance metrics).

2. Genera submitted Exhibits 2B and 2D under seal, requested that the Energy Bureau grant them confidential treatment, and informed that it would submit a memorandum of law in support of that request within ten (10) days, pursuant to the Energy Bureau's Policy on Management of Confidential Information, CEPR-MI-2016-0009, as amended (the "Policy on Confidential Information"). Accordingly, Genera respectfully submits the current Memorandum of Law.

3. Genera's request is narrowly tailored. Genera does not seek confidential treatment of the October 20 Motion, of Exhibit 1, or of Exhibits 2A and 2C, all of which are public. Exhibit 1 publicly reports, on a monthly basis, the system cost of generation, its fuel and operation and maintenance ("O&M") components, the cost of generation by plant type, and each finance metric expressed as a percentage of budget. Exhibit 2A publicly reports, by unit and by month, the type and volume of fuel consumed, its heating value, and gross and net generation. Within Exhibits 2B and 2D, the confidential information is limited to the dollar denominated cost and expenditure data that underlie those public metrics: the delivered unit cost of each fuel at each generating facility, the resulting fuel and O&M expense of each facility, and Genera's account level operating and capital expenditures.

II. IDENTIFICATION OF CONFIDENTIAL INFORMATION

In accordance with Section A(3) of the Policy on Confidential Information, the following table identifies the information for which Genera requests confidential treatment:

Document Name	Pages or Location in which Confidential Information is Found	Date Filed	Summary of Legal Basis for Confidential Designation	Summary of Why Each Claim Conforms to the Applicable Legal Basis
Exhibit 2B: Cost of Generation Workpaper, Q1 FY2027 (native Excel file), submitted under seal with the October 20 Motion.	Native workbook without page numbering. Tab "Cost Generation Fleet FY 26-27": the fields "Fuel Cost ($/MMBtu)," "Generation Cost ($/kWh)" and "Fuel Consumption Costs ($)" for each facility, fuel and month, and the related subtotals, totals and accumulated columns. Tab "O&M": the fields "O&M Costs ($)" and "Generation Cost ($/kWh)" for each facility and plant group, and the related totals.	October 20, 2026	Trade secret under Articles 3 and 4 of Act 80-2011 and Rule 513 of the Rules of Evidence; privileged information under Article 1.4(a)(1) and Section 6.15 of Act 57-2014 and Section 1.15 of Regulation No. 8543; Article 1.10(i)(i), (iii), (vii) and (viii) of Act 17-2019; Article 4(ix) of Act 122-2019; Facility Information deemed Owner's Confidential Information under Sections 1.1 and 13.2(a) of the LGA OMA.	The identified fields disclose the delivered unit cost PREPA pays for each fuel at each facility under its Fuel Contracts, the fuel expense of each facility, and the plant level O&M cost structure of the Legacy Generation Assets. This information is not public. Exhibit 1 reports only system and plant type averages, from which facility and fuel specific costs cannot be derived. Fuel volumes and generation, also contained in this exhibit, are already public in Exhibit 2A. Disclosure would give fuel suppliers, prospective bidders and service contractors a benchmark of PREPA's prices and costs at each site, weakening PREPA's position in fuel procurement and contract negotiations, to the detriment of customers.
Exhibit 2D: Finance Metrics Workpaper, Q1 FY2027 (native Excel file), submitted under seal with the October 20 Motion.	Native workbook without page numbering. Tab "FY2027," in its entirety: monthly actual operating expenditures by kind of expense account and monthly capital expenditures by funding source, including federal projects, Necessary Maintenance Expense projects and the Generation Maintenance Reserve. Tab "KPIs 2027": the actual expenditure	October 20, 2026	Trade secret under Articles 3 and 4 of Act 80-2011 and Rule 513 of the Rules of Evidence; privileged information under Article 1.4(a)(1) and Section 6.15 of Act 57-2014 and Section 1.15 of Regulation No. 8543; Article 1.10(i)(i) and (viii) of Act 17-2019; Article 4(ix) of Act 122-2019; Facility Information deemed Owner's Confidential Information, including internal cost data, under Sections 1.1 and 13.2(a) of the LGA OMA.	The identified data disclose Genera's internal cost structure in operating the Legacy Generation Assets, by account and by month, including aggregate payroll, overtime and benefits, and spending by category of goods and services. This level of detail is not public. The approved budget figures in this exhibit derive from the Final Resolution and Order on Electricity Rates in Case No. NEPR-AP-2023-0003, and the resulting budget percentages are reported publicly in Exhibit 1. Disclosure would allow vendors and contractors to

Document Name	Pages or Location in which Confidential Information is Found	Date Filed	Summary of Legal Basis for Confidential Designation	Summary of Why Each Claim Conforms to the Applicable Legal Basis
	amounts by metric and subgroup, which are compiled from the account level data in Tab "FY2027."			gauge PREPA's spending in their categories and calibrate their pricing and negotiating positions, and would expose labor cost information to employers competing for the same workforce.

III. APPLICABLE LAW

The governing statute for the management of confidential information submitted to the Energy Bureau is Section 6.15 of Act No. 57-2014, as amended, known as the Puerto Rico Energy Transformation and RELIEF Act ("Act 57-2014"). 22 LPRA § 1054n. Under Section 6.15, any person who is required to submit information to the Energy Bureau and understands that the information enjoys a confidentiality privilege may request that the Energy Bureau afford it such treatment. *Id.* If, after the requisite evaluation, the Energy Bureau concludes that the information should be protected, it shall grant that protection "in the manner that least impacts the public, transparency, and the rights of the parties involved in the administrative proceeding in which the allegedly confidential document is submitted." *Id.* at Section 6.15(a) (translation ours). To that end, the Energy Bureau may grant access to the document, or to its privileged portions, only to the attorneys and external consultants involved in the proceeding, after the execution of a confidentiality agreement. *Id.* at Section 6.15(b). The Energy Bureau keeps documents entirely outside public scrutiny only in exceptional cases, in which the information is safeguarded and delivered exclusively to Energy Bureau personnel with a strict need to know it, under nondisclosure obligations, and a nonconfidential version is made available for public review. *Id.* at Section 6.15(c). Any claim of privilege or confidentiality must be resolved expeditiously,

through a resolution issued before any allegedly confidential information is disclosed. *Id.* at Section 6.15(d).

Section 6.15 operates within the transparency principles of Article 1.4 of Act 57-2014, which require that information submitted to the Energy Bureau be complete, except for information that must be withheld because it is privileged under the Rules of Evidence, and that information not be subject to confidentiality rules broader than necessary. 22 LPRA § 1051b(a)(1), (4).

The Policy on Confidential Information, adopted pursuant to Sections 1.4, 6.3 and 6.15 of Act 57-2014 and Section 1.15 of Regulation No. 8543, establishes the procedure to request confidential treatment. The producing party must identify the information as confidential and, no later than ten (10) days after filing it, submit a memorandum of law that relates each document to a legal basis and to the specific arguments that support each claim. Policy on Confidential Information, Sections A(1) and A(2), as amended by the Resolution issued on September 20, 2016. The memorandum must include a table identifying each document, the pages in which the confidential information is found, the filing date, a summary of the legal basis for each claim, and a summary of the reasons why each claim conforms to that basis. *Id.* at Section A(3). Information that the Energy Bureau protects is classified as "Validated Confidential Information," and information validated as a trade secret under Act 80-2011 may only be accessed by the producing party and the Energy Bureau, unless the Energy Bureau or a competent court provides otherwise. *Id.* at Sections C(2) and D(1).

Relatedly, Section 1.15 of Energy Bureau Regulation No. 8543, *Regulation on Adjudicative, Notice of Noncompliance, Rate Review, and Investigation Proceedings*, provides:

> If in compliance with the provisions of this Regulation or any of the Commission's orders, a person has the duty to disclose information

> to the Commission considered to be privileged, pursuant to the Rules of Evidence, said person shall identify the allegedly privileged information, request the Commission the protection of said information, and provide supportive arguments, in writing, for a claim of information of privileged nature. The Commission shall evaluate the petition and, if it understands the material merits protection, proceed according to what is set forth in Article 6.15 of Act No. 57-2014, as amended.

Regulation No. 8543, Section 1.15. *See also* Energy Bureau Regulation No. 9137, *Regulation for Performance Incentive Mechanisms*, Section 1.13 (providing that a person who must disclose information considered confidential, a commercial or industrial secret under Act 80-2011, or privileged, shall request confidential treatment under Section 6.15 of Act 57-2014 and follow the procedures of Resolution CEPR-MI-2016-0009).

Rule 513 of the Rules of Evidence of Puerto Rico grants the owner of a trade secret the privilege, which may be invoked by the owner or by its agent or employee, to refuse to disclose it and to prevent others from disclosing it, provided that doing so does not tend to conceal fraud or cause an injustice. 32 LPRA Ap. VI, R. 513. If disclosure is ordered, the adjudicator must adopt the measures necessary to protect the interests of the owner of the trade secret, of the parties and of justice. *Id.*

The Industrial and Trade Secret Protection Act of Puerto Rico, Act No. 80-2011, 10 LPRA §§ 4131-4141 ("Act 80-2011"), defines a trade secret as any information (a) from which an independent economic value, actual or potential, or a commercial advantage is derived, because the information is not common knowledge or readily accessible through proper means by persons who could obtain a pecuniary benefit from its use or disclosure; and (b) that has been subject to reasonable security measures, as the circumstances require, to maintain its confidentiality. 10 LPRA § 4132. Reasonable security measures include, among others, not disclosing the information

to persons who are not authorized to access it, limiting the number of persons authorized to access it, and labeling the information as confidential. 10 LPRA § 4133.

The Puerto Rico Supreme Court has recognized that the trade secret privilege safeguards commercial information of a confidential nature, *Ponce Advance Med. Group Network, Inc. v. Santiago González*, 197 DPR 891, 901-02 (2017), and evaluates claims under the statutory elements of Act 80-2011. *Id.* at 906. Applying that framework, the Court of Appeals has explained that the definition of a trade secret is conceived broadly, so that it suffices that the information is not common knowledge or easily accessible, has been reasonably protected, and has actual or potential economic value, and that the preservation of trade secrets is a compelling State interest. *Next Step Medical Co. v. MCS Advantage, Inc.*, KLCE201601116, 2016 WL 6520173, at *11 (TA 2016) (citing *Colón Cabrera v. Caribbean Petroleum*, 170 DPR 582, 596 (2007)). In *Next Step*, the Court of Appeals held that a distributor's cost information, as distinguished from its sale prices, was privileged trade secret information, reasoning that costs embed a range of elements inherent to the business itself. *Id.* at *10-11.

Puerto Rico's Open Data Law, Act No. 122-2019, applies to private persons that perform public functions and services, with respect to those functions and services. Act 122-2019, Art. 2. It recognizes that a claim of confidentiality may rest, among other grounds, on a statute that so provides or on an evidentiary privilege, and it exempts from disclosure information on trade secrets that is confidential by contract, statute or judicial decision. Act 122-2019, Art. 4(ix), 3 LPRA § 9894.

In connection with the duties of electric power service companies, Article 1.10(i) of Act No. 17-2019, as amended, known as the Puerto Rico Energy Public Policy Act ("Act 17-2019"), provides that such companies shall furnish the documents and information requested by customers,

except for, among others: (i) information that is privileged under the Rules of Evidence of Puerto Rico; (iii) ideas related to the negotiation of potential contracts of the Authority; (vii) trade secrets of third parties; and (viii) matters that must be kept confidential under a confidentiality agreement, provided that the agreement is not contrary to the public interest. 22 LPRA § 1141i(i).

The contractual framework governing Genera's operations independently supports the confidential treatment requested. The Puerto Rico Thermal Generation Facilities Operation and Maintenance Agreement ("LGA OMA") defines "Facility Information" to mean "any and all information relating to the Legacy Generation Assets, including: (i) actual and budgeted operating expenses (including actual and budgeted expenses related to maintenance and repair and actual and budgeted fuel-related expenses) . . . ." LGA OMA, Sec. 1.1. Section 13.2(a)(i) of the LGA OMA, in turn, provides:

> [A]ny and all written, recorded or oral Facility Information furnished or made available in connection with this Agreement, or that constitutes Work Product, shall be deemed Owner's Confidential Information, with respect to which Operator shall be deemed to be the receiving Party and Owner shall be deemed to be the disclosing Party.

Id. Sec. 13.2(a)(i). The receiving party must "keep strictly confidential and take reasonable precautions to protect against the disclosure of all Confidential Information of the disclosing Party." *Id.* Sec. 13.2(a)(ii)(A). The LGA OMA defines "Confidential Information" to include, as a nonexhaustive list of examples, nonpublic information regarding a party's "financial condition," "vendor lists, internal cost data, [and] the terms of contracts with employees and third parties." *Id.* Sec. 1.1. It further defines "Fuel Contracts" as the contracts "entered into by Owner, or by Operator on behalf and as agent of Owner, related to the procurement, delivery, quality-testing and storage of fuel." *Id.* The LGA OMA permits a receiving party to disclose Confidential Information to a duly authorized governmental body where required by applicable law. *Id.* Sec. 13.2(b)(i).

IV. REQUEST FOR CONFIDENTIALITY AND SUPPORTING ARGUMENTS

The confidential treatment requested for Exhibits 2B and 2D is warranted because: (a) the identified cost and expenditure data constitute trade secrets and privileged commercial information under Act 80-2011 and Rule 513; (b) the same data constitute Facility Information that the LGA OMA deems PREPA's Confidential Information, which Genera is contractually bound to protect; and (c) the requested protection is the measure that least affects the public interest, transparency and the rights of the parties. Genera has produced both exhibits to the Energy Bureau in full, so that the Energy Bureau can independently verify the metrics reported in Exhibit 1. Genera only requests that the identified information be safeguarded in accordance with Section 6.15 of Act 57-2014 and the Policy on Confidential Information.

A. Exhibit 2B Contains Trade Secret Fuel Pricing and Plant Level Cost Information

Exhibit 2B is the workpaper from which Genera calculates the cost of generation metrics reported in Exhibit 1. For each month, for each facility of the Legacy Generation Assets and for each fuel burned at that facility, it records the volume of fuel consumed, its energy content and the resulting generation, together with three cost fields: the delivered unit cost of the fuel in dollars per MMBtu, the resulting fuel expense in dollars, and the fuel cost of generation in dollars per kWh. Its O&M tab records, for each facility and plant group, the monthly O&M expense in dollars and the resulting O&M cost per kWh.

The cost fields derive independent economic value from not being generally known. The delivered unit cost of each fuel at each facility is, in substance, the price PREPA pays under the Fuel Contracts that serve that facility, which the LGA OMA defines as the contracts for the procurement, delivery, quality testing and storage of fuel entered into by PREPA, or by Genera on PREPA's behalf and as its agent. LGA OMA, Sec. 1.1. As the public data in Exhibit 1 reflect, fuel

accounts for the overwhelming majority of the cost of generation. The unit cost recorded in Exhibit 2B varies by facility, fuel and month, reflecting the supply and delivery arrangements that serve each site. A fuel supplier or prospective bidder with access to these figures would know the price it must meet or may command at each site, the price obtained by competing suppliers, and the monthly volume and value of each supply stream. That knowledge would erode the competitive tension on which PREPA depends to obtain favorable terms in fuel procurements and contract negotiations, and any resulting increase in fuel costs would ultimately be borne by customers. The same is true of the plant level O&M expense, which reveals the cost profile of each facility and which contractors bidding on maintenance, repair and other services at those facilities could use to calibrate their offers.

This is precisely the type of information that Puerto Rico law protects. In *Next Step*, the Court of Appeals held that cost information, as distinguished from sale prices, is privileged trade secret information because costs embed elements inherent to the business itself. 2016 WL 6520173, at *10-11. Exhibit 2B goes further: it reveals not only PREPA's costs, but also the commercial terms that PREPA has obtained from its fuel suppliers, which are those suppliers' own commercially sensitive information. The protection of this information is consistent with the exceptions in Article 1.10(i)(iii) and (vii) of Act 17-2019 for ideas related to the negotiation of potential contracts of the Authority and for trade secrets of third parties, and with Article 4(ix) of Act 122-2019.

The information is not readily accessible through proper means. Genera publishes the system cost of generation, its fuel and O&M components, and the cost of generation by plant type in Exhibit 1, and it publishes fuel volumes and generation by unit in Exhibit 2A. None of that public information allows a reader to derive the unit price or the expense of any particular fuel at

any particular facility, or the O&M expense of any particular facility. Genera has published the aggregate metrics and the operational data precisely because they serve the Energy Bureau's performance oversight without revealing pricing.

Finally, the information has been subject to reasonable security measures. Genera does not publish its facility level cost data. It marked Exhibit 2B as confidential, submitted it under seal, and has likewise submitted its cost of generation workpapers to the Energy Bureau under seal in this docket in prior quarters, including with its January 27, 2026, and July 20, 2026, submissions. Genera is also bound by Section 13.2(a)(ii) of the LGA OMA to keep this information strictly confidential. These are among the measures that Article 4 of Act 80-2011 recognizes as reasonable. 10 LPRA § 4133.

B. Exhibit 2D Contains Trade Secret Internal Cost Data

Exhibit 2D is the workpaper that supports the Operational expenses vs. budget (FYTD), Operational Cost Efficiency and Capital expenses vs. budget (FYTD) metrics. Its KPIs tab compares, by metric and subgroup, the approved budget with actual expenditures and computes the resulting percentages. Its FY2027 tab contains the underlying account level data: Genera's monthly actual operating expenditures by kind of expense account, including payroll, overtime and benefits, materials and supplies, security services, transportation and per diem, utilities, technical and professional services and other expense categories, as well as its monthly capital expenditures by funding source.

The finance metrics that the Energy Bureau oversees measure actual spending against the approved budget. The approved budget figures in Exhibit 2D derive from the Final Resolution and Order on Electricity Rates issued on April 15, 2026, in Case No. NEPR-AP-2023-0003, and the resulting percentages are reported publicly in Exhibit 1. The public and the Energy Bureau can

therefore evaluate Genera's budget performance without access to the account level detail that Genera requests be protected.

That account level detail has independent economic value. It reveals, month by month, how Genera spends to operate the Legacy Generation Assets and how much it spends in each category of goods and services. Vendors and contractors in those categories could use it to gauge the size and trend of PREPA's spending in their market segment and calibrate their pricing and negotiating positions accordingly. The aggregate payroll, overtime and benefits data, in turn, reveal labor cost information that other employers competing for the same skilled workforce could use to their advantage. This is the internal cost information that *Next Step* recognizes as a trade secret, and it falls squarely within the "internal cost data" and "financial condition" examples of Confidential Information in Section 1.1 of the LGA OMA. As with Exhibit 2B, the information is not otherwise available to the public and has been protected through the measures described in Section IV(A) above.

C. Exhibits 2B and 2D Constitute PREPA's Confidential Information under the LGA OMA

Exhibits 2B and 2D consist of actual and budgeted operating expenses of the Legacy Generation Assets, including fuel related expenses and maintenance and repair expenses. That is the first category of Facility Information enumerated in Section 1.1 of the LGA OMA. Under Section 13.2(a)(i), Facility Information is deemed PREPA's Confidential Information, and Genera, as receiving party, must keep it strictly confidential and take reasonable precautions to protect it against disclosure. LGA OMA, Sec. 13.2(a)(i)-(ii).

Genera has complied with its reporting obligations by producing Exhibits 2B and 2D to the Energy Bureau in full, as Section 13.2(b)(i) of the LGA OMA permits. In doing so, and consistent with its contractual obligations, Genera invokes on PREPA's behalf, as its agent, the trade secret

privilege that Rule 513 of the Rules of Evidence expressly allows an agent to assert. 32 LPRA Ap. VI, R. 513. The confidentiality obligations of the LGA OMA are not contrary to the public interest within the meaning of Article 1.10(i)(viii) of Act 17-2019: they do not withhold any information from the Energy Bureau, and the performance metrics that the public needs to evaluate Genera's operation are published in Exhibit 1.

D. The Requested Protection Least Affects the Public Interest and Transparency

Section 6.15(a) of Act 57-2014 directs the Energy Bureau to grant confidential protection in the manner that least impacts the public, transparency and the rights of the parties, and Article 1.4(a)(4) requires that confidentiality not extend further than necessary. 22 LPRA §§ 1054n(a), 1051b(a)(4). The requested protection meets that standard. The Energy Bureau will retain full access to Exhibits 2B and 2D to verify the metrics reported in Exhibit 1. The public, for its part, will retain access to the October 20 Motion, to the complete Q1 FY2027 performance report in Exhibit 1, to the heat rate and the plant availability and forced outage workpapers in Exhibits 2A and 2C, and to the approved budgets in Case No. NEPR-AP-2023-0003. The only information withheld from public view is the dollar denominated cost and expenditure detail identified in Section II, whose disclosure would harm PREPA and its customers without adding to the public's ability to evaluate Genera's performance.

The public information described above already provides the nonconfidential account of Genera's performance that Section 6.15(c) contemplates. Nevertheless, should the Energy Bureau determine that public versions of Exhibits 2B and 2D are warranted, Genera respectfully requests leave to file, within the term the Energy Bureau establishes, versions of those workbooks that disclose all fields other than the cost and expenditure data identified in Section II.

V. CONCLUSION

Exhibits 2B and 2D contain PREPA's facility and fuel specific prices and costs and Genera's account level expenditure data in operating the Legacy Generation Assets. That information constitutes trade secrets and privileged commercial information under Act 80-2011 and Rule 513, falls within the categories of information protected by Act 57-2014, Act 17-2019, Act 122-2019 and Regulation No. 8543, and constitutes Facility Information that the LGA OMA deems PREPA's Confidential Information. The requested protection is narrowly tailored and leaves the performance information that this docket exists to collect fully available to the public.

WHEREFORE, Genera respectfully requests that the Energy Bureau **take notice** of this Memorandum of Law; **grant** confidential treatment to Exhibits 2B and 2D to the October 20 Motion as Validated Confidential Information pursuant to Section 6.15 of Act 57-2014 and the Policy on Management of Confidential Information, CEPR-MI-2016-0009, as amended, with access governed by Section D(1) of said Policy; and, in the alternative, should the Energy Bureau determine that any portion of those exhibits does not warrant confidential treatment, **identify** such portion with specificity and **allow** Genera to file a public version of the corresponding exhibit that redacts only the information validated as confidential, before any disclosure takes place.

RESPECTFULLY SUBMITTED.

In San Juan, Puerto Rico, this 30th day of October 2026.

ECIJA SBGB
PO Box 363068
San Juan, PR 00936-3068
Tel. (787) 300.3200
Fax (787) 300.3208

/s/ Jorge Fernández-Reboredo
Jorge Fernández-Reboredo
jfernandez@ecija.com
TSPR 9,669

/s/ José Javier Díaz Alonso
José Javier Díaz Alonso
jdiaz@ecija.com
TSPR 21,718

/s/ Ernesto Raúl Ramos Maldonado
Ernesto Raúl Ramos Maldonado
eramos@ecija.com
TSPR 23,882

CERTIFICATE OF SERVICE

We hereby certify that we filed this Memorandum of Law using the electronic filing system of this Energy Bureau and that we will send an electronic copy of this Memorandum of Law to alexis.rivera@prepa.pr.gov; mvalle@gmlex.net; margarita.mercado@us.dlapiper.com; nzayas@gmlex.net; rcruzfranqui@gmlex.net; katiuska.bolanos-lugo@us.dlapiper.com; hrivera@jrsp.pr.gov; yahaira.delarosa@us.dlapiper.com; emmanuel.porrogonzalez@us.dlapiper.com.

In San Juan, Puerto Rico, this 30th day of October 2026.

/s/ Jorge Fernández-Reboredo
Jorge Fernández-Reboredo

/s/ José Javier Díaz Alonso
José Javier Díaz Alonso

/s/ Ernesto Raúl Ramos Maldonado
Ernesto Raúl Ramos Maldonado