NEPR

Received:

Nov 2, 2026

3:25 PM

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

IN RE: MANEJO DEL MANTENIMIENTO Y REPARACIONES DE LAS UNIDADES DE GENERACIÓN UTILIZADAS POR LA AUTORIDAD DE ENERGÍA ELÉCTRICA DE PUERTO RICO PARA SUPLIR SERVICIO ELÉCTRICO	**CASE NO.:** NEPR-MI-2021-0014 **SUBJECT:** Memorandum of Law in Support of Request for Confidential Treatment of Exhibits A and B to the Motion to Inform Contractor Assessment Regarding Costa Sur Unit 5 Transformer

MEMORANDUM OF LAW IN SUPPORT OF REQUEST FOR CONFIDENTIAL TREATMENT OF EXHIBITS A AND B TO THE MOTION TO INFORM CONTRACTOR ASSESSMENT REGARDING COSTA SUR UNIT 5 TRANSFORMER

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 counsel of record, and respectfully submits and prays as follows:

I. INTRODUCTION

1. On October 23, 2026, Genera filed a *Motion to Inform Contractor Assessment Regarding Costa Sur Unit 5 Transformer, Request for Expedited Relief and Transfer of Contingency Reserve Funds* (the "October 23 Motion"). Through the October 23 Motion, Genera informed the Puerto Rico Energy Bureau ("Energy Bureau") of the findings of Beta Electric Corporation ("Beta Electric"), the contractor engaged to test and inspect the main power

[1]Pursuant to the *Puerto Rico Thermal Generation Facilities Operation and Maintenance Agreement* ("LGA OMA"), dated January 24, 2023, executed by and among PREPA, the Puerto Rico Public-Private Partnerships Authority and Genera, 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 (as defined in the LGA OMA) provided by Genera under the LGA OMA.

transformer of Costa Sur Unit 5 (the "Transformer") after the unit was taken out of service on October 13, 2026.

2. Genera submitted two documents under seal with the October 23 Motion. **Exhibit A** is the Emergency Tests and Internal Inspection Report for the Transformer issued by Beta Electric on October 21, 2026. **Exhibit B** is the amended version of that report, issued by Beta Electric on October 23, 2026 (together with Exhibit A, the "Reports"). In paragraph 12 of the October 23 Motion, Genera requested that the Energy Bureau grant confidential treatment to the Reports 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").[2] Accordingly, Genera respectfully submits the instant Memorandum of Law.

3. At the outset, Genera emphasizes that its request is narrowly tailored. Genera does not seek confidential treatment of the October 23 Motion, which remains public and describes, in plain terms, the outage of Costa Sur Unit 5, the principal conclusions and recommendation of Beta Electric, the subsequent identification of loose screws as a potential cause of the ground fault, the restoration alternatives and estimated timelines, the resulting generation capacity deficiency of approximately 400 MW, and the related funding requests. The request is limited to the Reports themselves, which contain the underlying engineering test data, diagnostic measurements, equipment specifications, and internal photographs of the Transformer.

[2]Section A.2 of the Policy on Confidential Information was amended through the Resolution issued on September 20, 2016, in Case No. CEPR-MI-2016-0009, to require that the memorandum of law be filed no later than ten (10) days after the filing of the Confidential Information.

II. DESCRIPTION OF THE REPORTS

Each of the Reports is a compilation of technical materials prepared or gathered by Beta Electric during its testing and internal inspection of the Transformer. Each Report includes: (a) a cover page and Beta Electric's narrative report, which identifies the test equipment used, the device tested, the test procedures applied, the results obtained, and Beta Electric's conclusions and recommendation (pages 1 through 4); (b) insulation, power factor, bushing, and excitation current test data sheets, including the nameplate data of the Transformer and its bushings (pages 5 through 8); (c) turns ratio, winding resistance, short circuit impedance, and demagnetization test results (pages 9 through 11); (d) a sweep frequency response analysis report containing the frequency response signatures of each of the Transformer's windings (pages 12 through 53); (e) a laboratory report with the dissolved gas analysis and oil quality results for the Transformer's insulating oil (pages 54 through 56); and (f) photographs taken during the internal inspection of the Transformer, depicting its core, yoke, coil and roof anchors, internal supports, and core ground connection, including the locations where displacement and electrical arcing were observed (pages 57 through 64 of Exhibit A and pages 57 through 65 of Exhibit B).

Exhibit B reproduces the contents of Exhibit A and adds Beta Electric's finding regarding the screws found at the bottom of the Transformer, an amended recommendation, and an additional photograph (pages 4 and 65 of Exhibit B). As Exhibit B itself reflects, Beta Electric's work had not concluded when the amended report was issued. Beta Electric was proceeding with the vacuum process, oil refilling, and final testing, after which it would issue its final recommendation.

II. IDENTIFICATION OF CONFIDENTIAL INFORMATION

In accordance with Section A.3 of the Policy on Confidential Information, the following table identifies the documents for which Genera requests confidential treatment, the pages in which

the Confidential Information is found, the date on which they were filed, a summary of the legal basis for the confidential designation, and a summary of why each designation conforms to that legal basis.

Document Name	Pages 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 A: Costa Sur MPT U5 Emergency Tests and Internal Inspection Report, issued by Beta Electric Corporation on October 21, 2026.	Pages 1 through 64 (entire exhibit).	October 23, 2026.	Critical Energy Infrastructure Information under Section D(2) of the Policy on Confidential Information and 18 C.F.R. § 388.113(c)(2) and (c)(4). Critical infrastructure information under 6 U.S.C. § 650(4) and Article 4(p) of Act 40-2024. Article 1.10(i)(v), (viii), and (ix) of Act 17-2019. Confidential Information and Facility Information under Sections 1.1 and 13.2 of the LGA OMA. Section 6.15 of Act 57-2014; Section 1.15 of Regulation 8543.	Exhibit A contains specific engineering and vulnerability information about the main power transformer of Costa Sur Unit 5, a baseload unit of the Legacy Generation Assets whose outage removes approximately 400 MW from Puerto Rico's electric system. It includes the nameplate and design data of the Transformer and its bushings; measurements of the condition of its insulation system, windings, core, and insulating oil; the frequency response signatures of its windings; and internal photographs identifying the location of physical defects and electrical arcing. Taken together, this information shows where and how a critical generation asset is vulnerable and could be useful to a person seeking to damage it or disrupt generation. The test data and report were generated by Genera's contractor in connection with a Legacy Generation Asset and constitute Facility Information that the LGA OMA deems PREPA's Confidential Information.

Document Name	Pages 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 B: Costa Sur MPT U5 Emergency Tests and Internal Inspection Report, Amended Report, issued by Beta Electric Corporation on October 23, 2026.	Pages 1 through 65 (entire exhibit).	October 23, 2026.	Critical Energy Infrastructure Information under Section D(2) of the Policy on Confidential Information and 18 C.F.R. § 388.113(c)(2) and (c)(4). Critical infrastructure information under 6 U.S.C. § 650(4) and Article 4(p) of Act 40-2024. Article 1.10(i)(v), (viii), and (ix) of Act 17-2019. Confidential Information and Facility Information under Sections 1.1 and 13.2 of the LGA OMA. Section 6.15 of Act 57-2014; Section 1.15 of Regulation 8543.	Exhibit B contains all of the information described for Exhibit A, together with the contractor's preliminary finding on the potential cause of the ground fault, its amended recommendation, and an additional internal photograph of the Transformer. Exhibit B also reflects that the contractor's investigation and final testing were ongoing when the report was issued and that its final recommendation was pending, which brings it within the protection afforded to investigations while they are being conducted.

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"). This section provides that "[i]f any person who is required to submit information to the Energy [Bureau] believes that the information to be submitted carries a confidentiality privilege, such person may request the [Bureau] to treat such information as confidential." 22 LPRA § 1054n. If, after the corresponding evaluation, the Energy Bureau determines that the information warrants protection, it shall "grant such protection in a manner that least affects the public interest, transparency, and the rights of the parties involved in the administrative procedure in which the allegedly confidential document is submitted." *Id.* § 1054n(a). To that end, the Energy Bureau may grant access to the document, or to its privileged portions, "only to the lawyers and external consultants involved in the administrative process after

the execution of a confidentiality agreement." *Id.* § 1054n(b). In exceptional cases, the Energy Bureau may keep documents completely outside of public scrutiny, in which case the information "must be duly safeguarded and provided exclusively to the personnel of the Energy [Bureau] who need to know such information under nondisclosure agreements," and a nonconfidential version shall be made available for public review. *Id.* § 1054n(c). The Energy Bureau "must swiftly act on any privilege and confidentiality claim made by a person under its jurisdiction through a resolution for such purposes before any potentially confidential information is disclosed." *Id.* § 1054n(d).

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, details the procedure a party must follow to request confidential treatment for a document or a portion thereof. Under Section A.2, as amended, the Producing Party must file, within ten (10) days of filing the Confidential Information, a memorandum of law that relates each document to a legal basis and to specific arguments supporting each claim. Section A.3 requires that the memorandum include a table identifying each document, the pages in which Confidential Information is found, the date of filing, a summary of the legal basis for each claim, and a summary of why each claim conforms to that legal basis. With respect to Critical Energy Infrastructure Information ("CEII"), Section D(2) provides that information validated as CEII may be accessed by the parties' authorized representatives only after they execute the nondisclosure agreement included as Appendix A to the Policy, and that such representatives may review it only at the offices of the Energy Bureau or of the Producing Party, without copying or disseminating it and without bringing recording devices into the viewing room.

Relatedly, Energy Bureau Regulation No. 8543, *Regulation on Adjudicative, Notice of Noncompliance, Rate Review, and Investigation Proceedings* ("Regulation 8543"), provides in Section 1.15 that, should "a person ha[ve] the duty to disclose information to the [Bureau]

considered to be privileged pursuant to the Rules of Evidence, said person shall identify the allegedly privileged information, request the [Energy Bureau] the protection of said information, and provide supportive arguments, in writing, for a claim of information of privileged nature," after which the Energy Bureau shall evaluate the petition and proceed in accordance with Section 6.15 of Act 57-2014.

In connection with the duties of electric power service companies, Section 1.10(i) of Act No. 17 of April 11, 2019, as amended, known as the "Puerto Rico Energy Public Policy Act" ("Act 17-2019"), provides that such companies shall provide the documents and information requested by customers, except for, among others: "(v) information of internal investigations while these are being conducted; . . . (viii) issues that should be maintained confidential in accordance with any confidentiality agreement, provided, that such agreement is not contrary to the public interest; or (ix) matters of public security involving threats against PREPA, its property or employees." 22 LPRA § 1141i.

The contractual framework governing Genera's operations independently supports the confidential treatment requested herein. Section 1.1 of the LGA OMA defines "Confidential Information" as data or information disclosed by one Party to the other "if and for so long as the data and information are protectable as trade secrets by the disclosing Party or are otherwise confidential," and lists as examples, among others, "the results of product testing, research data, . . . [and] technical designs and specifications." LGA OMA, Sec. 1.1. The same section defines "Facility Information" to include:

> [A]ll certificates, correspondence, data (including test data), documents, facts, files, information, investigations, materials, notices, plans, projections, records, reports, requests, samples, schedules, statements, studies, surveys, tests and test results analyzed, categorized, characterized, created, collected, generated, maintained, processed, produced, prepared, provided, recorded,

> stored or used by Operator or any of its Representatives in connection with the Legacy Generation Assets, the O&M Services or the Decommissioning Services . . . .

Id. The term "Representative," in turn, includes any "consultant, engineer, contractor, Subcontractor, [or] other Person for whom such Person is responsible at law." *Id.* Section 13.2(a)(i) of the LGA OMA provides that "any and all written, recorded or oral Facility Information furnished or made available in connection with this Agreement . . . shall be deemed Owner's Confidential Information," and Section 13.2(a)(ii) requires the receiving Party to "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). Section 13.2(b)(i), for its part, permits the receiving Party to disclose Confidential Information to a duly authorized Governmental Body where required by Applicable Law. *Id.* Sec. 13.2(b)(i).

The Policy on Confidential Information recognizes CEII as a category of information warranting confidential treatment. *See* Section D(2) of the Policy on Confidential Information. Under federal regulations, CEII is defined as specific engineering, vulnerability, or detailed design information about proposed or existing critical infrastructure that relates details about the production, generation, transportation, transmission, or distribution of energy; could be useful to a person in planning an attack on critical infrastructure; is exempt from mandatory disclosure under the Freedom of Information Act, 5 U.S.C. § 552; and does not simply give the general location of the critical infrastructure. 18 C.F.R. § 388.113(c)(2). The same regulation defines critical infrastructure as existing and proposed systems and assets, whether physical or virtual, the incapacity or destruction of which would negatively affect security, economic security, public health or safety, or any combination of those matters. *Id.* § 388.113(c)(4).

Federal law reflects the same policy with respect to critical infrastructure information more broadly. The Critical Infrastructure Information Act of 2002, 6 U.S.C. §§ 671 through 674, protects information not customarily in the public domain and related to the security of critical infrastructure, including information regarding the ability of critical infrastructure to resist interference, compromise, or incapacitation, any past or planned assessment of its vulnerability, and any operational problem or solution regarding its repair, recovery, or continuity. 6 U.S.C. § 650(4). Although the protections of that statute attach to information voluntarily submitted to covered federal agencies, it evidences a clear federal policy that information of this nature should not be made available under state or local disclosure laws. *See* 6 U.S.C. § 673(a)(1)(E).

At the local level, Act No. 40-2024, the Cybersecurity Act of Puerto Rico, as amended ("Act 40-2024"), defines critical infrastructure as the essential services, systems, resources, and assets, whether physical or virtual, the incapacity or destruction of which would have harmful repercussions on cybersecurity, health, the economy, the security of Puerto Rico, or any combination thereof. 3 LPRA § 10124(p). Its provisions apply not only to government entities, but also to natural or juridical persons doing business or holding contracts with the government, including private persons performing public functions and services, with respect to those functions and services. 3 LPRA § 10122.

IV. REQUEST FOR CONFIDENTIALITY AND SUPPORTING ARGUMENTS

The confidential treatment requested for the Reports is warranted under the applicable legal framework because: (a) they contain CEII and critical infrastructure information; (b) they constitute Confidential Information under the LGA OMA; and (c) they document a technical investigation that was ongoing when they were filed. Genera has produced the Reports to the

Energy Bureau in full and without redaction. It only requests that they be safeguarded in accordance with Section 6.15 of Act 57-2014 and the Policy on Confidential Information.

A. The Reports Contain Critical Energy Infrastructure Information

Costa Sur Unit 5 is one of the baseload units of the Legacy Generation Assets listed in Annex I of the LGA OMA. As explained in the October 23 Motion, its outage represents a generation capacity deficiency of approximately 400 MW in Puerto Rico's electric system, which Genera must seek to cover through other available units, subject to their operating conditions and system requirements. The Transformer is the main power transformer through which Costa Sur Unit 5 delivers its output to the transmission system. When the Transformer cannot be energized, the unit cannot operate. The events described in the October 23 Motion illustrate the point: a condition affecting this single piece of equipment removed the unit from service, and the restoration alternatives initially evaluated ranged from approximately five (5) to six (6) weeks for replacement with a spare transformer to approximately three (3) months or longer for a major repair. The incapacity of the Transformer therefore negatively affects the economic security and the public health and safety of Puerto Rico, and the Transformer constitutes critical infrastructure under 18 C.F.R. § 388.113(c)(4) and Article 4(p) of Act 40-2024.

The Reports, in turn, consist almost entirely of specific engineering and vulnerability information about that critical infrastructure. They contain the nameplate and design data of the Transformer and its bushings; quantitative measurements of the condition of its insulation system, windings, core, and insulating oil, including dissolved gas concentrations; the frequency response signatures of each winding; and Beta Electric's analysis of which components are degraded, displaced, or improperly grounded and of the failure modes those conditions could produce. The photographs depict the internal construction of the Transformer and pinpoint the locations of the

defects and of the electrical arcing observed. This is not general information about the location or function of the Transformer. It is a detailed account of the present weaknesses of a critical generation asset and of the conditions under which it could fail.

Information of this nature could be useful to a person planning an attack on critical infrastructure. It identifies an asset whose loss removes a substantial portion of Puerto Rico's baseload generation, confirms that restoring it requires weeks or months, and details the specific conditions and locations that render it susceptible to failure. The Reports thus meet each element of the definition of CEII in 18 C.F.R. § 388.113(c)(2): they relate details about the generation of energy, could be useful in planning an attack on critical infrastructure, are of the type exempt from mandatory disclosure under the Freedom of Information Act, and go well beyond the general location of the facility. They likewise fall within the federal policy reflected in the Critical Infrastructure Information Act, which treats assessments of the vulnerability of critical infrastructure and information on its repair, recovery, and continuity as information that should not be made available under state or local disclosure laws. 6 U.S.C. §§ 650(4), 673(a)(1)(E).

Genera, as the sole operator of the Legacy Generation Assets under the LGA OMA, performs public services under contract with the government within the meaning of Article 2 of Act 40-2024. 3 LPRA § 10122. Likewise, Section 1.10(i)(ix) of Act 17-2019 exempts from disclosure matters of public security involving threats against PREPA and its property, which includes the Costa Sur Power Plant and the Transformer. Accordingly, the Reports warrant the heightened access restrictions of Section D(2) of the Policy on Confidential Information.

B. The Reports Constitute Confidential Information under the LGA OMA

The Reports were prepared by Beta Electric, a contractor engaged by Genera, in connection with the testing and inspection of a Legacy Generation Asset. Beta Electric is therefore a

Representative of Genera under Section 1.1 of the LGA OMA. The Reports consist of data, including test data, as well as reports, tests, and test results generated and prepared by Genera's Representative in connection with the Legacy Generation Assets and the O&M Services, and thus constitute Facility Information. Under Section 13.2(a)(i) of the LGA OMA, all such Facility Information is deemed PREPA's Confidential Information, and Section 13.2(a)(ii) obligates Genera to keep it strictly confidential and to take reasonable precautions to protect against its disclosure. The Reports also fall within the examples of Confidential Information expressly listed in Section 1.1, including the results of product testing, research data, and technical designs and specifications, and they have not been made known to the general public.

Section 13.2(b)(i) of the LGA OMA permits the receiving Party to disclose Confidential Information to a duly authorized Governmental Body where required by Applicable Law. Genera has done precisely that by producing the Reports to the Energy Bureau in full. The confidential treatment requested herein ensures that this disclosure, made to keep the Energy Bureau informed, does not result in public dissemination inconsistent with the confidentiality obligations of the LGA OMA. Because the Energy Bureau retains full access to the Reports and the public retains access to the October 23 Motion, honoring these contractual obligations is not contrary to the public interest. Section 1.10(i)(viii) of Act 17-2019 therefore also supports the requested treatment.

C. The Reports Document a Technical Investigation that Was Ongoing When They Were Filed

The Reports reflect a technical investigation that was still in progress at the time of filing. Within two days of issuing its initial assessment, Beta Electric amended it to add a new finding regarding the potential cause of the ground fault and to revise its recommendation. Exhibit B itself states that Beta Electric would proceed with the vacuum process, oil refilling, and final testing before issuing its final recommendation. The conclusions in the Reports are therefore preliminary

and subject to confirmation. Section 1.10(i)(v) of Act 17-2019 exempts from disclosure information on internal investigations while they are being conducted, a protection that recognizes the risk that preliminary technical findings, disclosed out of context, may be misinterpreted or relied upon before they are confirmed. The public interest in the status of Costa Sur Unit 5 is fully served by the October 23 Motion and by Genera's filings in this proceeding.

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

Section 6.15(a) of Act 57-2014 requires the Energy Bureau to grant confidential protection in the manner that least affects the public interest, transparency, and the rights of the parties. 22 LPRA § 1054n(a). The requested treatment meets that standard. The Energy Bureau and its personnel will retain full access to the Reports in the exercise of their regulatory functions. The parties to this proceeding will be able to access them under the conditions established in Section D(2) of the Policy on Confidential Information. The public, in turn, will continue to have access to the October 23 Motion, which describes in nontechnical terms the condition of the Transformer, Beta Electric's principal conclusions and recommendation, the potential cause identified in the amended report, the restoration alternatives and timelines, and the impact on generation capacity. The October 23 Motion therefore serves as the nonconfidential version contemplated in Section 6.15(c) of Act 57-2014, giving the public a meaningful account of the matter without exposing the engineering and vulnerability details of the Transformer.

The Reports do not lend themselves to meaningful redaction. Nearly every page consists of test data, measurements, graphs, or photographs specific to the Transformer, and the conclusions that may be disclosed without risk are already set forth in the October 23 Motion. Nonetheless, should the Energy Bureau deem it necessary, Genera stands ready to file redacted versions of the narrative portions of the Reports within the term the Energy Bureau may establish.

V. CONCLUSION

In sum, the Reports consist of detailed engineering, diagnostic, and vulnerability information about the main power transformer of a baseload unit of the Legacy Generation Assets, generated by Genera's contractor in an investigation that remained ongoing at the time of filing. That information falls within the categories of confidential information recognized by Act 57-2014, Act 17-2019, Act 40-2024, Regulation 8543, the Policy on Confidential Information, federal law, and the LGA OMA. Accordingly, Genera respectfully submits that the Reports warrant confidential treatment as Validated Confidential Information, designated as CEII subject to the access restrictions of Section D(2) of the Policy on Confidential Information.

WHEREFORE, Genera respectfully requests that the Energy Bureau: (i) take notice of this Memorandum of Law; (ii) grant confidential treatment to Exhibit A and Exhibit B of the October 23 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; (iii) designate Exhibit A and Exhibit B as Critical Energy Infrastructure Information subject to Section D(2) of said Policy; and (iv) determine that the October 23 Motion constitutes the nonconfidential version of the information for purposes of Section 6.15(c) of Act 57-2014.

RESPECTFULLY SUBMITTED.

In San Juan, Puerto Rico, this 2nd day of November 2026.

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

/s/ Jorge Fernández-Reboredo
Jorge Fernández-Reboredo

(Signature page follows)

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 a true and accurate copy of this Memorandum of Law was filed with the Office of the Clerk of the Energy Bureau using its Electronic Filing System and that we will send an electronic copy of this Memorandum of Law to the following counsel of record: alexis.rivera@prepa.pr.gov; mvalle@gmlex.net; nzayas@gmlex.net; rcruzfranqui@gmlex.net; margarita.mercado@us.dlapiper.com; katiuska.bolanos-lugo@us.dlapiper.com; karenortiz@aes.com; elias.sostre@aes.com; and carlos.reyes@ecoelectrica.com.

In San Juan, Puerto Rico, this 2nd day of November 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

Exhibit A – Confidential
Assessment Report Issued by Beta Electric Corporation on October 21, 2026 regarding the Costa Sur Unit 5 Main Power Transformer
[Redacted Version]

Genera PR

Costa Sur MPT U5

Emergency Tests and Internal Inspection Report

Guayanilla, Puerto Rico
October 21, 2026

Test Report for
Costa Sur MPT U5

Date: October 21, 2026 Project: Costa Sur MPT U5

Customer: Genera PR Objective Emergency Tests and Internal Inspection Report

1.0 Purpose:

The component referred in section 3.0 of this report have been inspected and tested to assure their proper and safe operation. The purpose is identify possible defective equipment before energizing and to recommend repair or replacement.

2.0 Test equipment:

Transformer Turn Ratio
Test Equipment: TTR test set
Manufacturer: Vanguard Instruments
Model / Serial No: ATRT-03 SERIES 2 / 20761

Insulation Power Factor
Test Equipment: Megger 4300
Manufacturer: Megger
Model / Serial No: 4300/ 4202 0222

Insulation Resistance Test
Test Equipment: Insulation Resistance
Manufacturer: AEMC
Model / Serial #: 6555 - 138186UADV

3.0 Device tested:

[redacted]

4.0 Procedures:

Tests were performed according with ANSI/NETA MTS-2023 Section 7
7.2.2.2 7.2.2.3 7.2.2.4 7.2.2.5 7.2.2.6 7.2.2.7 7.2.2.8 7.2.2.10 7.2.2.11
7.2.2.13 7.2.2.14 7.2.2.15 for Transformers, Liquid -Filled.

Submitted by,

Eng. Victor Morales PE 9559

Test Report for
Costa Sur MPT-U5

Date: October 21, 2026 Project: Costa Sur MPT-U5

Customer: Genera PR Objective Emergency Tests and Internal Inspection Report

5.0 Tests Results

According with test performed on **4.0 Procedures**:

7.2.2.2 [redacted]

7.2.2.3 [redacted]

7.2.2.4 [redacted]

7.2.2.5 [redacted]

7.2.2.6 [redacted]

7.2.2.7 [redacted]

7.2.2.8 [redacted]

7.2.2.10 [redacted]

7.2.2.11 [redacted]

7.2.2.13 [redacted]

7.2.2.14 [redacted]

7.2.2.15 [redacted]

Test Report for
Costa Sur MPT-U5

7.0 Conclusion

1. After internal inspections and more than 5 core ground tests, all test results obtained show that the core has more than one point to ground. For specific values, see Transformer data sheet.
2. [redacted].
3. Evidence of what is mentioned in note 2 is shown in the photos included in this report.
4. [redacted]
5. Due to the conditions mentioned in the note, the transformer could experience a catastrophic failure.
6. In all previous excitation current tests, the pattern was similar; however, in the tests conducted by Beta Electric, the current pattern increased. This may be due to the internal displacement that occurred. Beta Electric performed the tests at the same parameters used previously.

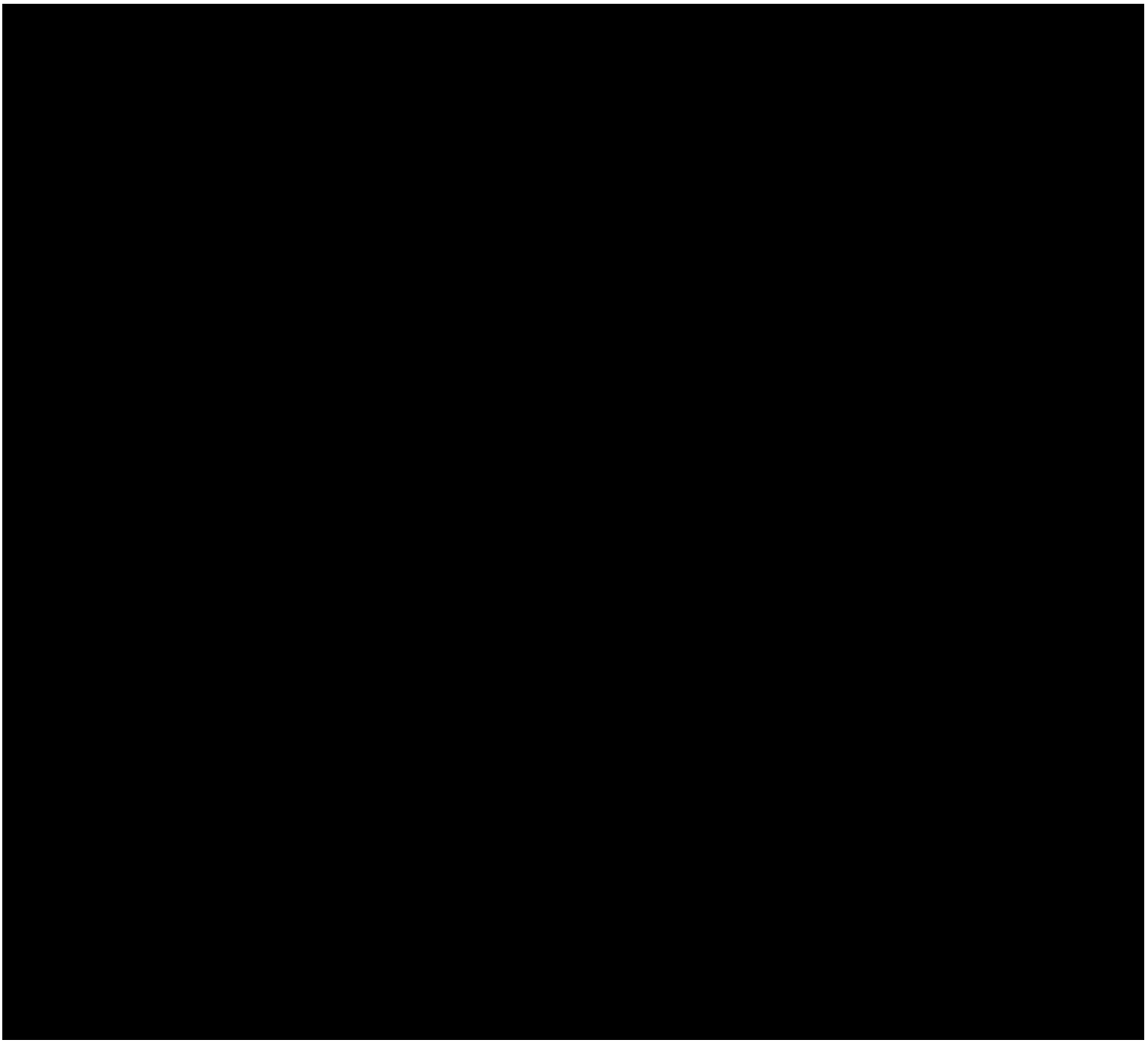
8.0 Recommendations

Based on tests results obtained and internal visual inspections, this transformer can not be energized.

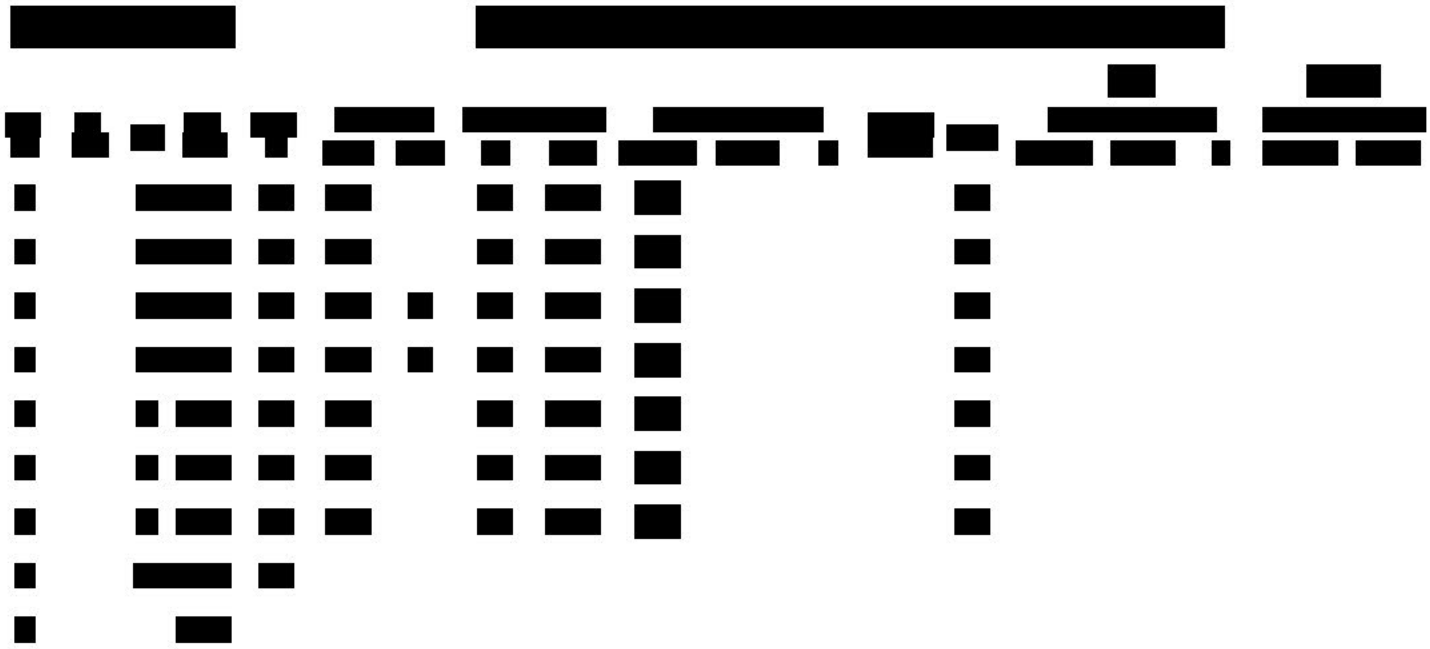
Submitted by,

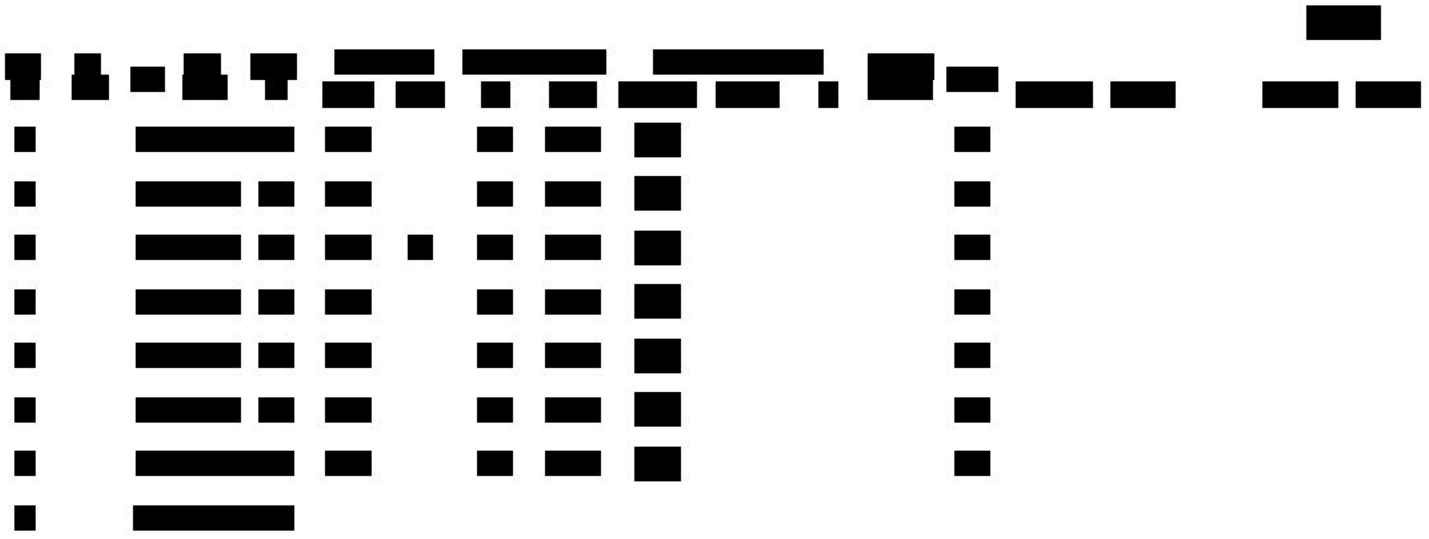
Eng. Victor Morales PE 9559













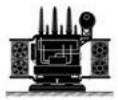


Laboratory Analysis Report

345964

[redacted]

Doble Engineering and Morgan Schaffer Laboratories are ISO/IEC 17025 Accredited. The analyses contained in this report are based upon material and information supplied by the customer. Doble Engineering/ Morgan Schaffer do not imply that the contents of the sample received are the same as all such material in the environment from which the sample was taken. Our test results only relate to the sample(s) tested. Doble Engineering/ Morgan Schaffer assume no responsibility and makes no warranty or representation as provided in the Doble Terms and Conditions Revision 030232020. This report must not be reproduced, unless in its entirety, without the written consent of Doble Engineering. (^Accredited Tests (from the start date of each lab's accreditation), ₸ Subcontracted Tests, *Non-Doble/MS Imported Test Results).(* Subcontracted, † Non-accredited test)

APPARATUS DETAIL	SAMPLING INFORMATION
	[redacted]

Sample Id: [redacted]	Serial Number: [redacted]	Misc Id:

[redacted]

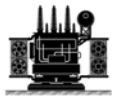
APPARATUS DETAIL	SAMPLING INFORMATION
	

Exhibit B – Confidential
Amended Assessment Report Issued by Beta Electric Corporation on October 23, 2026 regarding the Costa Sur Unit 5 Main Power Transformer
[Redacted Version]

Genera PR

Costa Sur MPT U5

Emergency Tests and Internal Inspection Report

Amended Report

Guayanilla, Puerto Rico
October 23, 2026

Test Report for
Costa Sur MPT U5

Date: October 23, 2026 Project: Costa Sur MPT U5

Customer: Genera PR Objective Emergency Tests and Internal Inspection Report

1.0 Purpose:

The component referred in section 3.0 of this report have been inspected and tested to assure their proper and safe operation. The purpose is identify possible defective equipment before energizing and to recommend repair or replacement.

2.0 Test equipment:

Transformer Turn Ratio
Test Equipment: TTR test set
Manufacturer: Vanguard Instruments
Model / Serial No: ATRT-03 SERIES 2 / 20761

Insulation Power Factor
Test Equipment: Megger 4300
Manufacturer: Megger
Model / Serial No: 4300/ 4202 0222

Insulation Resistance Test
Test Equipment: Insulation Resistance
Manufacturer: AEMC
Model / Serial #: 6555 - 138186UADV

3.0 Device tested:

[redacted]

4.0 Procedures:

Tests were performed according with ANSI/NETA MTS-2023 Section 7
7.2.2.2 7.2.2.3 7.2.2.4 7.2.2.5 7.2.2.6 7.2.2.7 7.2.2.8 7.2.2.10 7.2.2.11
7.2.2.13 7.2.2.14 7.2.2.15 for Transformers, Liquid -Filled.

Submitted by,

Eng. Victor Morales PE 9559

Test Report for
Costa Sur MPT-U5

Date: October 23, 2026 Project: Costa Sur MPT-U5

Customer: Genera PR Objective Emergency Tests and Internal Inspection Report

5.0 Tests Results

According with test performed on **4.0 Procedures**:

7.2.2.2 [redacted]

7.2.2.3 [redacted]

7.2.2.4 [redacted]

7.2.2.5 [redacted]

7.2.2.6 [redacted]

7.2.2.7 [redacted]

7.2.2.8 [redacted]

7.2.2.10 [redacted]

7.2.2.11 [redacted]

7.2.2.13 [redacted]

7.2.2.14 [redacted]

7.2.2.15 [redacted]

Test Report for
Costa Sur MPT-U5

7.0 Conclusion

1. After internal inspections and more than 5 core ground tests, all test results obtained show that the core has more than one point to ground. For specific values, see Transformer data sheet.
2. [redacted].
3. Evidence of what is mentioned in note 2 is shown in the photos included in this report.
4. [redacted]
5. Due to the conditions mentioned in the note, the transformer could experience a catastrophic failure.
6. In all previous excitation current tests, the pattern was similar; however, in the tests conducted by Beta Electric, the current pattern increased. This may be due to the internal displacement that occurred. Beta Electric performed the tests at the same parameters used previously.
7. [redacted]

8.0 Recommendations

The recommendation from the previous report is amended to include the following: We are proceeding with the work to create a vacuum in the transformer, fill it, and conduct final tests. Following this, we will provide our final recommendation, which may be to energize the unit.

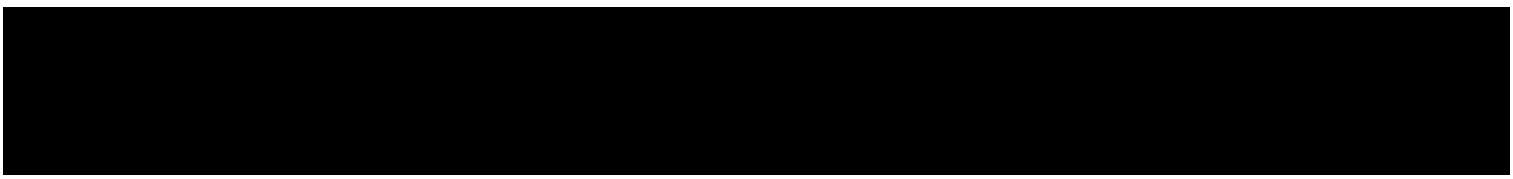
Submitted by,

Eng. Victor Morales PE 9559









[redacted]

Laboratory Analysis Report

345964

Beta Electric Corp.

CUSTOMER INFORMATION	ORDER INFORMATION	REPORT AUTHORIZATION
[redacted]		

Thank you for using Doble Engineering analytical laboratory services, we greatly appreciate the opportunity to serve you and value your business. In accordance with your request, we have performed testing on the sample(s) provided. If the sampling date is not provided, the sample receipt date is used to provide chronological information. Should you have any comments, suggestions or questions please feel free to contact us at the Email listed above.

Samples Requiring Immediate Attention			
Sample Id	Apparatus Type	Serial No	Miscellaneous Id

Doble Engineering and Morgan Schaffer Laboratories are ISO/IEC 17025 Accredited. The analyses contained in this report are based upon material and information supplied by the customer. Doble Engineering/ Morgan Schaffer do not imply that the contents of the sample received are the same as all such material in the environment from which the sample was taken. Our test results only relate to the sample(s) tested. Doble Engineering/ Morgan Schaffer assume no responsibility and makes no warranty or representation as provided in the Doble Terms and Conditions Revision 030232020. This report must not be reproduced, unless in its entirety, without the written consent of Doble Engineering. (^Accredited Tests (from the start date of each lab's accreditation), ₸ Subcontracted Tests, *Non-Doble/MS Imported Test Results).(* Subcontracted, † Non-accredited test)

