

**UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO**

<p>In re:</p> <p>THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,</p> <p>as representative of</p> <p>THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i>,</p> <p>Debtors.<sup>1</sup></p>	<p>PROMESA Title III</p> <p>No. 17-BK-3283-LTS</p> <p>(Jointly Administered)</p>
<p>In re:</p> <p>THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,</p> <p>as representative of</p> <p>PUERTO RICO ELECTRIC POWER AUTHORITY, <i>et al.</i>,</p> <p>Debtors.</p>	<p>PROMESA Title III</p> <p>No. 17-BK-4780-LTS</p> <p>(Jointly Administered)</p>

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the: (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (iv) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (v) Puerto Rico Public Buildings Authority (“PBA”, and together with the Commonwealth, HTA, ERS, and PREPA, the “Debtors”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations). On October 30, 2024, the Title III case for the Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284-LTS) was closed.

PUERTO RICO ELECTRIC POWER AUTHORITY

Movant,

v.

RESUN BARCELONETA, LLC; PBJL ENERGY CORPORATION; GG ALTERNATIVE ENERGY CORPORATION; GS FAJARDO SOLAR LLC; EIFPR; YFN YABUCOA SOLAR LLC; and M SOLAR GENERATING LLC

Respondents.

**JOINT STATUS REPORT OF THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO, AS TITLE III REPRESENTATIVE OF THE PUERTO RICO ELECTRIC POWER AUTHORITY, EIF PR RESOURCE RECOVERY LLC, ELAM, LLC, GS FAJARDO SOLAR LLC, M SOLAR GENERATING LLC, AND YFN YABUCOA LLC REGARDING THE SIX HUNDRED TWENTY-FIFTH OMNIBUS OBJECTION OF THE PUERTO RICO ELECTRIC POWER AUTHORITY TO POWER PURCHASE AND OPERATING AGREEMENT LOST PROFITS CLAIMS**

To the Honorable United States District Court Judge Laura Taylor Swain:

The Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”), in its capacity as representative of the Puerto Rico Electric Power Authority (“PREPA”) pursuant to Section 315(b) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”),<sup>2</sup> and Elam, LLC (“Elam”), EIF PR Resource Recovery LLC (“EIFPR”), GS Fajardo Solar LLC, (“GS Fajardo”) M Solar Generating LLC (“M Solar”), and YFN Yabucoa LLC (“YFN Yabucoa” and together with Elam, EIFPR, GS Fajardo, and M Solar, the “Claimants,” and together with PREPA, the “Parties”) respectfully submit this joint status report (the “Joint Status Report”) in compliance with the *Order Concerning Six Hundred Twenty-Fifth Omnibus Objection (Substantive) of the Puerto Rico Electric Power Authority to Power Purchase and Operating*

<sup>2</sup> PROMESA is codified at 48 U.S.C. §§ 2101-2241.

*Agreement Lost Profits Claims* [ECF No. 30405] (the “Order”) issued on December 12, 2025, and the *Order Granting Urgent Joint Motion for Extension of Deadline to Submit Joint Status Report of the Financial Oversight and Management Board for Puerto Rico, as Title III Representative of the Puerto Rico Electric Power Authority, EIF PR Resource Recovery LLC, Elam LLC, GS Fajardo Solar LLC, M Solar Generating LLC, and YFN Yabucoa LLC Regarding the Six Hundred Twenty-Fifth Omnibus Objection of the Puerto Rico Electric Power Authority to Power Purchase and Operating Agreement Lost Profit Claims* [ECF No. 30460] (the “Extension Order”), and respectfully state as follows:

**I. Background**

1. On November 11, 2023, PREPA filed the *Six Hundred Twenty-Fifth Omnibus Objection (Substantive) of the Puerto Rico Electric Power Authority to Power Purchase and Operating Agreement Lost Profits Claims* [ECF No. 25601]<sup>3</sup> (the “Six Hundred Twenty-Fifth Omnibus Objection”). The Claimants each timely filed responses [Case No. 17-BK-3283-LTS, ECF Nos. 25902, 25893, 25989, 25992, 25993, 28010, and 28011] (each a “Response” and collectively, the “Responses”) to the Six Hundred Twenty-Fifth Omnibus Objection. The Six Hundred Twenty-Fifth Omnibus Objection was originally scheduled for hearing on January 24, 2024, but was thereafter adjourned twelve times, pursuant to notice, and then was subsequently scheduled to be heard at the December 10, 2025 omnibus hearing (the “December Omnibus Hearing”).<sup>4</sup>

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<sup>3</sup> Unless otherwise stated herein, ECF citations refer to documents filed in Bankruptcy Case No. 17-BK-3283-LTS.

<sup>4</sup> On August 26, 2025, PREPA filed the *Notice of Adjournment of Six Hundred Twenty-Fifth Omnibus Objection (Substantive) of the Puerto Rico Electric Power Authority to Power Purchase and Operating Agreement Lost Profits Claims [ECF No. 25601] Scheduled for Hearing at the September 10, 2025 Omnibus Hearing to the October 22, 2025 Omnibus Hearing* [ECF No. 29845].

2. Pursuant to an oral ruling rendered at the December Omnibus Hearing (the “Oral Ruling”) and the Order entered by the Court on December 12, 2025, the Court overruled in part the Six Hundred Twenty Fifth Omnibus Objection and directed the Parties to meet and confer concerning the next steps with respect to adjudication of the Claimants’ proofs of claim. Pursuant to the Order, the Court directed the Parties to meet and confer and file a Joint Status Report and proposed order by 4:00 p.m. (Atlantic Standard Time) on December 22, 2025, “concerning the next litigation steps with respect to [the Claimants’ proofs of claim],” and for the Oversight Board “to address. . . how it intends to proceed with respect to the claims of creditors who did not respond to the [Six Hundred Twenty Fifth Omnibus Objection], including whether the Oversight Board will ask the Court to sustain the [Six Hundred Twenty Fifth Omnibus Objection] with respect to such creditors’ claims prior to the resolution of the remainder of the [Six Hundred Twenty Fifth Omnibus Objection].” *See* Order at 7.

3. In compliance with the Order, counsel for the Oversight Board and counsel for the Claimants held an initial meet and confer discussion via videoconference on December 18, 2025. On that videoconference, the Parties agreed to jointly file the *Urgent Joint Motion for Extension of Deadline to Submit Joint Status Report of the Financial Oversight and Management Board for*

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That same day, Elam filed the *Limited Objection and Reservation of Rights Regarding Any Attempted Adjournment of the September 10, 2025 Omnibus Hearing on the Six Hundred Twenty-Fifth Omnibus Objection (Substantive) of the Puerto Rico Electric Power Authority to Power Purchase and Operating Agreement Lost Profits Claims* [ECF No. 29851].

On August 28, 2025, PREPA filed the *Debtor’s Reply to the Limited Objection and Reservation of Rights Regarding Any Attempted Adjournment of the September 10, 2025 Omnibus Hearing on the Six Hundred Twenty-Fifth Omnibus Objection (Substantive) of the Puerto Rico Electric Power Authority to Power Purchase and Operating Agreement Lost Profits Claims* [ECF No. 29860].

After several procedural events the Court thereafter, on September 4, 2025, entered the *Order Regarding Joint Status Report Filed by Financial Oversight and Management Board for Puerto Rico and Elam, LLC* [ECF No. 29891] scheduling the legal issues identified in the Six Hundred Twenty-Fifth Omnibus Objection to be heard in connection with the omnibus hearing scheduled for December 10, 2025.

*Puerto Rico, As Title III Representative of the Puerto Rico Electric Power Authority, EIF PR Resource Recovery LLC, Elam LLC, GS Fajardo Solar LLC, M Solar Generating LLC, and YFN Yabucoa LLC Regarding the Six Hundred Twenty-Fifth Omnibus Objection of the Puerto Rico Electric Power Authority to Power Purchase and Operating Agreement Lost Profit Claims* [ECF No. 30451] (The “Extension Motion”), seeking to extend the deadline to file the Joint Status Report from December 22, 2026 to January 21, 2026 by 4:00 p.m. (Atlantic Standard Time), to allow the Parties additional time to engage in further discussions regarding an appropriate path forward to adjudicate the Claimants’ proofs of claim, including the possibility of pursuing a potential consensual resolution of the proofs of claims. In the hope of furthering such discussions, counsel for the Oversight Board agreed to “provide each claimant a list of the items the Oversight Board needs to evaluate that Claimant’s claim, as soon as practicable.” *See* Urgent Motion ¶ 3.

4. In accordance with the Oversight Board’s agreement in the Urgent Motion, on January 15, 2026, counsel for the Oversight Board provided Claimants’ counsel, via email, a preliminary list identifying certain items the Oversight Board believes it requires to evaluate the Claims and to provide the Claimants a sense of what documentation the Oversight Board believes it needs in order to both analyze the actual profits these projects could reasonably have yielded to the Claimants (accounting for, among other things, claimants’ necessary investments and capital and operating expenses during the life of the contracts) and engage in good faith communications and appropriately reconcile each of the claims, hopefully consensually pursuant to settlement negotiations.

5. Thereafter, counsel for the Oversight Board and counsel for certain of the Claimants<sup>5</sup> held another meet and confer discussion via videoconference on January 19, 2026 to discuss the proposed path forward for resolution of the proofs of claim.

## **II. Parties' Positions**

### **A. EIFPR**

6. Following the parties' January 19, 2026 videoconference, the Oversight Board and counsel to EIFPR held an additional meet and confer discussion via videoconference on January 20, 2026. Shortly in advance of the January 20, 2026 call, counsel for EIFPR provided counsel with the Oversight Board a proposed negotiation schedule (the "Proposed Negotiation Schedule"), identifying dates and deadlines that created a framework for an informal exchange of information in an effort to reach a resolution for EIFPR's claim, including a report to the Court on the status of the parties' negotiations by April 10, 2026. Counsel for the Oversight Board agreed to the Proposed Negotiation Schedule, and in particular, to the proposed April 10 deadline to report to the Court on the status of the parties' discussions, subject to any necessary modifications of interim deadlines to be agreed between the parties as the parties' discussions progress.

### **B. Elam**

#### **a. Elam's Statement.**

7. Counsel for Elam submits that the Oversight Board's January 15, 2026 correspondence and subsequent statements during the January 19, 2026 meet and confer confirm that the Oversight Board has not yet undertaken the claim specific evaluation contemplated by the Court's December 12, 2025 Order and the parties' Joint Extension Motion.

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<sup>5</sup> As discussed in further detail below, counsel for GS Fajardo, M Solar, and YFN Yabucoa were invited to participate in this videoconference, but declined to do so.

8. In its January 15 correspondence, the Oversight Board stated that it had “provided each claimant a list of the items the Oversight Board needs to evaluate that Claimant’s claim,” but in the same communication clarified that its “intent in providing the preliminary list was to provide claimants a sense of what documentation we believe we need.” During the January 19 meet and confer, counsel for the Oversight Board acknowledged (i) that he had not reviewed Elam’s amended lost profits proof of claim prior to circulating the list, and (ii) that the list includes categories not relevant to renewable energy projects, including fuel cost items that are facially inapplicable to Elam’s solar photovoltaic facility. Taken together, these written statements and call level admissions confirm that the circulated list was not a claim specific articulation of what the Oversight Board needs to evaluate Elam’s claim, nor was it intended to be one. Rather, it is an untailed, preliminary inventory of categories the Oversight Board believes it might request at some future point, offered as general notice rather than as an evaluative determination.

9. The Joint Extension Motion contemplated that the Oversight Board would provide, on a claim-by-claim and item by item basis, the items it contends are necessary to evaluate each proof of claim. Under the Court’s December 12 Order, such an evaluation necessarily requires identification of: 1) the specific disputed inputs (if any); 2) the alternative values asserted; and 3) the predicate for each dispute. A generalized category list—particularly one expressly described as providing only a “sense” of possible documentation and including facially inapplicable items—does not satisfy this framework. Without identification of disputed inputs and predicates, there is no defined issue capable of expert reconciliation or adjudication, only an open-ended request stream untethered to any identified infirmity. Elam notes that PREPA and the Oversight Board have had Elam’s complete damages model, including all numerical inputs, since at least 2023.

Accordingly, the absence of any identified disputed input cannot be attributed to lack of information.

10. In email correspondence, the Oversight Board asserted that it does not have immediate or ready access to all PREPA records and emphasized that it is not PREPA. Elam does not dispute that the Oversight Board and PREPA are distinct entities under PROMESA. However, generalized assertions regarding internal access logistics do not excuse compliance with the Court's burden shifting framework or justify open ended delay. If the Oversight Board contends that it cannot identify disputed inputs due to lack of access to particular PREPA records, it should identify (i) the specific records at issue, (ii) the specific damages input or inputs to which those records relate, and (iii) a date-certain plan for obtaining and reviewing them. Generalized access concerns cannot substitute for identification of disputed inputs or predicates. This is especially true with respect to the Elam claim, for which agreement as to inputs and mechanical arithmetic quantification is the only issue that remains. Elam further notes that the Oversight Board has repeatedly represented to the Court—through multiple adjournment notices and rescheduled hearing dates—that it was prepared to litigate the Six Hundred Twenty-Fifth Omnibus Objection. Those representations are difficult to reconcile with the Oversight Board's current assertion that it lacks access to records necessary to identify any disputed input. The Oversight Board has further stated, in subsequent correspondence, that it cannot identify disputed inputs unless and until Elam first provides additional materials and bears the burden of proving its claim anew, and that absent such production the process will remain stalled. Elam submits that this position effectively conditions compliance with the Court's burden shifting framework on the claimant's agreement either to assume the Oversight Board's evidentiary burden or to accept open ended delay not contemplated by the Court's December 12 Order. As this Honorable Court held, Elam's claim, as

filed, constitutes “*prima facie*” evidence as to the **validity and the amount** of its claim, and the Oversight Board must proffer substantial evidence of any alleged infirmity in the claim to shift the burden back to the claimant. The Oversight Board has yet to produce such evidence. This impasse is not the result of any failure by Elam to cooperate. Elam has repeatedly offered to provide its native Excel damages model promptly, subject to reasonable confidentiality protections, once the Oversight Board identifies the inputs it contends are incorrect and the basis for those contentions.

11. Nonetheless, this Honorable Court should not lose sight that it was the Oversight Board that decided to embark on this claims objection process back in November 2023 and that a hearing on said objection was scheduled for 24 January 2024. For that hearing, the Oversight Board should have been prepared to proffer to the Honorable Court the infirmities of Elam’s loss profits claim as to its validity and amount. Almost two years to the date of that hearing, and after having had the luxury of unilaterally adjourning the hearing for two years, the Oversight Board has not been able to obtain the substantial evidence it’s called upon to present to the Honorable Court to rebut the validity and amount of Elam’s lost profits damages claim.

12. Elam’s claim is uniquely positioned to proceed first. Unlike other PPOA claims that may involve ongoing negotiations, project-development questions, or technology-specific factual issues, Elam’s amended proof of claim presents a complete damages model with identified numerical inputs and operating-expense line items. The project was part of PREPA’s renegotiation cohort and was verified as shovel-ready, and PREPA has publicly acknowledged that it prepared counterpart economic analyses for renewable projects and relied on those analyses in 2014 and again in 2020.

13. Because the only remaining task for the Elam claim is agreement as to inputs and mechanical arithmetic quantification, Elam is the claim most suitable for establishing a clear,

efficient, and repeatable framework for PPOA lost-profits quantification. Proceeding first with Elam would allow the Court to set a structured process for identifying disputed inputs, narrowing issues, and scheduling estimation or allowance proceedings, without prejudicing any party and without requiring resolution of issues not implicated by Elam's claim. Other PPOA claims can then follow on a parallel or staged basis, as appropriate, once the Court has established this framework.

14. Proceeding first with Elam would allow the Court to establish an efficient, repeatable framework for PPOA quantification without prejudicing any party and without resolving any issues beyond those framed by the Court's December 12 Order. Other PPOA claims could then follow on a parallel or staged basis as appropriate.

15. Elam proposes the following litigation steps:

- a. Elam will promptly provide its native Excel damages model, including the inputs and formulas used to calculate damages, upon request and subject to reasonable confidentiality protections. This voluntary production does not substitute for, defer, or diminish the Oversight Board's obligation to identify disputed inputs, alternative values, and predicates as required by the Court's December 12 Order. Elam's native Excel damages model includes all major categories of inputs necessary for evaluation, including:
  - (i) long-term and probabilistic generation profiles (LTA, P50, P75, P90, P99, and ten-year variants);
  - (ii) PPA and REC price and escalator schedules;
  - (iii) monthly and annual revenue structures;
  - (iv) detailed operating-expense inputs (land lease, insurance, O&M, personnel, asset management, property tax, etc.);
  - (v) capital-cost and financing inputs (EPC cost, development fee,

reserves, tax credit amounts, depreciation schedules, and debt sizing); and (vi) tax-equity components (MACRS schedules, sellable tax equity, and depreciation values).

- b. The Oversight Board shall, within a date certain period, provide a claim specific identification for Elam of:
  - i. each disputed input or output;
  - ii. the alternative value asserted;
  - iii. the predicate for that alternative value;
  - iv. the source of the alternative value.
- c. The parties' experts shall confer for a limited period to narrow or resolve disputes.
- d. The parties shall submit a short joint statement identifying any remaining disputed inputs and request a date certain estimation or allowance hearing.

16. Nothing in this process shall be construed as a waiver of Elam's rights regarding Current Expense treatment or priority.

b. The Oversight Board's Statement.

17. The Oversight Board disputes much, if not most, of Elam's argumentative statements, delivered to the Oversight Board's counsel a mere two hours before the filing deadline for this report. As the Court is no doubt aware, litigation regarding the Six Hundred Twenty-Fifth Omnibus Objection has proceeded in two stages, with the parties addressing legal issues first, and then addressing the factual bases for opposing lost profits damages following resolution of the threshold legal issues. Following the Court's Oral Ruling and Order, the parties are now at the second phase. The Oversight Board notes that it has indeed reviewed Elam's amended proof of

claim, which does not remotely contain sufficient information to enable the Oversight Board to analyze the project's true projected costs of development or operations over the life of the project to enable an analysis of reasonably achievable lost profits. For instance, the claim asserts the project would have achieved an annual profit margin of 76.3%, an absurd figure with no factual support.

18. Nonetheless, the Oversight Board is willing to work constructively with Elam to obtain necessary information, under reasonable timeframes not constrained by any of Elam's proposal above, to evaluate this claim on a consensual and informal basis, though it reserves the right to pursue formal discovery if Elam's informal production is insufficient. As with EIFPR, the Oversight Board will analyze any information provided by Elam and work with Elam on a path forward to either litigate or potentially settle its claim. However, if Elam insists upon litigating its claim, the Oversight Board believes that further litigation should be stayed for substantially the same reasons identified and explained below in connection with the GS Fajardo, M Solar, and YFN Yabucoa claims.

### **C. GS Fajardo, M Solar, and YFN Yabucoa**

#### **a. GS Fajardo, M Solar, and YFN Yabucoa's Statement.**

19. On November 11, 2023, PREPA, by and through the FOMB, filed an omnibus objection to the claims made by my clients, M Solar Generating, LLC (Claim #179656), GS Fajardo Solar, LLC (Claim # 177514), and YFN Yabucoa, LLC (Claim # 179660) limited to the sole issue of "Lost Profits". On December 10, 2025, Judge Swain held a hearing where the attorneys for the parties made oral arguments. On December 12, 2025, Judge Swain issued Order overruling PREPA's objections to the lost profits claim. In her ruling the Judge stated that the "...claimants' proofs of claim are prima facie evidence of the validity and the amounts of their

claims.” She further states that “Here, Claimants have identified their damages in their proofs of claim, and that the Oversight Board must proffer ‘substantial evidence’ of the invalidity of the claims to rebut the prima facie evidence of the claims and thereby return the burden of proving the validity of the Claimants.”

20. To date the Oversight Board has provided no evidence, let alone substantial evidence, to prove the invalidity of our clients’ claims. In addition, the Oversight Board has asked us to produce document which form part of the documents filed with the proofs of claims.

21. After evaluating your request for information and the Order of December 12, we conclude the Oversight Board is crating unnecessary litigation and has not made reasonable efforts to resolve or narrow the issue .Again the information you request forms part of the record as appears from POC’S and Supplements filed.

22. The Order of December 12 concluded that the Oversight Board must proffer substantial evidence of invalidity of the claim to overcome the presumption and supplement evidence in support of the termination theory, not the other way around.

23. So far, the Oversight Board has failed to comply with the Order.

24. If the Oversight Board requires formal discovery in compliance with the Order of December 12, we will cooperate.

b. The Oversight Board’s Statement.

25. The Oversight Board disagrees with much of GS Fajardo, M Solar, and YFN Yabucoa’s statement as detailed above. In light of GS Fajardo, M Solar, and YFN Yabucoa’s unwillingness to participate in further discussions with counsel for the Oversight Board regarding its information requests during the meet and confer held via videoconference on January 19, 2026, and its position as stated herein, the Oversight Board expects resolution of these claims will require

formal discovery and a litigation schedule. However, the Oversight Board asserts that any further litigation regarding these claims should be stayed pending resolution of the *Bondholders' Motion and Memorandum of Law for Allowance of an Administrative Expense Claim* [Case No. 17-bk-4780-LTS, ECF No. 5599], completion of which is an essential gating item to the conclusion of this Title III case.

26. Additionally, contrary to these Claimants' position regarding allowance of their claim in full unless evidence is asserted otherwise, a position similarly taken by Elam, the Oversight Board interprets the Order as overruling the legal arguments asserted pursuant to the Six Hundred Twenty-Fifth Omnibus Objection, while indicating the factual merits of Claimants' claims remain adjudicated and contested, and therefore, the Oversight Board is entitled to discovery regarding the validity and amount of their lost profits and other claims. Specifically, in its Oral Ruling, the Court stated, that "[t]he full resolution of the issues presented by the claim objection [] will require development of a factual record that does not exist at this point[,]" *See Hr'g Tr. at 37-38:23-25, 1*; and that "the claim objection is, therefore, overruled to the extent that it asserts that the claims are invalid as a matter of law due to the allegedly speculative nature of the lost profits damages, without prejudice to litigation of the issue on a more fully developed record." *See Hr'g Tr. at 41:11-16*. Further, in its Order, the Court explained that "[t]he Omnibus Objection is therefore overruled to the extent that it asserts that the claims are invalid as a matter of law due to the allegedly speculative nature of the lost profits damages, without prejudice to litigation of the issue of the factual viability of the lost profits claim on a more fully developed record." *See Order at 5*. Without any informal exchange of information as requested by the Oversight Board, formal discovery will, at the appropriate time, be required to advance the resolution of these Claims.

**III. Treatment of Claims as to Which No Responses to the Six Hundred Twenty-Fifth Omnibus Objection Were Received**

27. In further compliance with the Court's Order, counsel for the Oversight Board intends to, at the appropriate time, seek to disallow the lost profits claims of those PPOA claimants who have not filed responses to the Six Hundred Twenty-Fifth Omnibus Objection, subject to review of other aspects regarding those claims for potential objection on other grounds.

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Dated: January 21, 2026  
San Juan, Puerto Rico

Respectfully submitted,

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