GenConn Energy LLC **Witness: Devang Patel**

Docket No. 26-06-02

Date Submitted: October 19, 2026

LFE-007 Q:

Related to RRU-31 - (a) Provide the difference in annual depreciation expense as now corrected vs not corrected, and (b) Provide a workpaper showing the accumulated depreciation total in the revenue requirement was derived and the degree to which it incorporates the corrections. (Requested of GenConn)

LFE-007 A:

a. Please refer to LFE-007 Attachment 1.

b. As reflected in RRU-031 the Company provided an illustrative example of additions and related retirements as of December 31, 2025. LFE-007 Attachment 2 is provided to correct minor typographical errors in RRU-031 Attachment 1.

   The detail provided in LFE-007 Attachment 1 provides the corrected and non-corrected values for annual depreciation and the variances. LFE-007 Attachment 1 also includes tabs for each plant addition that required depreciation adjustment, the associated annual depreciation aligned to the 30-year CfD contractual life of the plants. As indicated at the evidentiary hearing as well as responses to various interrogatories, the accumulated depreciation expense properly incorporates additions and adjustments as of December 31, 2025 and the basis to project interim year and rate year values. Additionally, the Company has confirmed that the accumulated depreciation amounts correctly tie to audited financial statements and has also included each plant's depreciation schedule in LFE-001 Attachment (GenConn-02 - UPDATED) and notes that this information was provided in RRU-047 Attachment 1, on page 2.