GenConn Energy LLC **Witness: Devang Patel**

Docket No. 26-06-02 **Page 1 of 1**

Date Submitted: October 1, 2026

RRU-036 Q:

(SECOND QUARTER 2025 LIFE REVISION) Application, Att. GenConn-11, Note. Explain whether the revision is a correction of an error, a change in accounting estimate, or a change in the accounting literature relied upon. Provide evidence showing how it was reported to and treated by the independent auditors.

a. Provide, in an unlocked Excel worksheet with formulas intact, the effect of the revision of the sixteen flagged assets on depreciation expense, accumulated depreciation, rate base, ADIT and return for 2025, 2026 and 2027, and state whether $31,501 is the full annual depreciation effect.
b. The Date of Depreciation Revision column shows eight of the sixteen flagged assets revised in November and December 2023, four revised in May and June 2025, and four revised in January and June 2026. State whether the Company agrees that the adjustment described at page 7 of the 2026 AFRR Decision was a single second quarter 2025 revision, identify the event that prompted each of the three groups, and state whether any asset placed in service after December 17, 2025, was initially recorded at a thirty-year useful life.

RRU-036 A:

a. RRU-031 Attachment 1 (footnote 2) presents the effect of the adjusted values resulting from a correction of an error, related to the assets placed in service that were incorrectly using the system asset class life (corporate systems as of 2021) of 30 years and were subsequently updated to conform to the balance of life associated with the CfDs. The total variance in RRU-031 Attachment 1, at Column M represents the depreciation effect for those items/flagged assets only. Accumulated depreciation for all items up through 2025 has been properly accounted for as part of 2025 actuals and the test year basis for 2027 revenue requirements. Accordingly, the effect is already accounted for in the current filing. For any items revised in 2026, those items will be properly accounted for in test year 2026 used in the Company's filing in 2027 for 2028 AFRR.

b. Referring also to the Company's response to Interrogatory RRU-035, the Company agrees the discussion in Docket 25-06-02 was related to the isolated revisions (not a wholesale change) of useful lives as identified in Attachment GenConn-11. Within Docket No. 25-06-02, the Company provided the details and explanation related to the assets placed in service in 2024 that were incorrectly using the system asset class life (corporate systems as of 2021) of 30 years and were subsequently updated in Q2 2025 as the driver of an increase in depreciation expense in 2026 without plant additions (Please refer to the Company's response to Interrogatory OCC-005 Docket 25-06-02, which is included in RRU-036 Attachment 1).