GenConn Energy LLC **Witness: Devang Patel**

Docket No. 26-06-02

Date Submitted: October 1, 2026

RRU-044 Q:

(DEVON RESERVE) Application, Att. GenConn-02 (Settlement), Ex. 2, Pages 7-8; Ex. 4, Sch. B-1.0 c; Interrog. Resp. RRU-007, Att. 1, p. 2. The Devon reserve falls from $115,054,394 at November 2026 to $108,524,909 at December 2026 with zero retirements, and the 2027 thirteen-point average of $118,665,572 uses that figure as its first point. RRU-007 identifies that Accumulated Depreciation and Amortization for 2026 and 2027 were linked to the previous year's ending balance rather than the current year's ending balance (the prior year linking error), and RRU-007, Attachment 1 restates the December 2026 balance as $115,660,507 (variance $7,135,598), the Devon AFRR as $19,249,107 and the consolidated AFRR as $40,947,380, a $50,676 revenue requirement reduction for Devon to be corrected in LFE-001. The error understates the 2027 average reserve by $548,892. Regarding the corrections:

a. Provide corrected Exhibits 1, 2 and 3, Pages 7-8, and Schedules B-1.0, B-3.1 and D-1.0 (c, d and m), in unlocked Excel with formulas intact, reflecting all corrections identified to date including the matters in RRU-032.
b. Provide the revenue requirement effect of all corrections by facility and consolidated (return on the $548,892, income tax, the $11,455 intangible amortization correction and any other component) reconciled to the $50,676 reduction.
c. State whether the prior year linking error affects the intangible plant, ADIT, working capital or any other schedules in Attachment GenConn-02 (Settlement), and whether it or the defects identified in RRU-032 are present in the schedules filed in the 2025 and 2026 AFRR applications, and quantify any effect on the revenue requirements approved in those proceedings.

RRU-044 A:

The Company notes that this interrogatory cites to GenConn-02 (Settlement). For clarity, the Company's proposed revenue requirement in this case is contained in Attachment GenConn-02. In contrast, GenConn-02 (Settlement) was provided for illustrative purposes only (Attachment GenConn-01, at iii n. 5, 5, 9-10, 19, n. 11).

a. The Company anticipates providing a full revenue requirement update as part of LFE-001, which will include the corrected exhibits and schedules identified in Attachment GenConn-02. The Company anticipates that this update will include the following updates:

    1) Intangible Plant Amortization - corrected links in all three WP C-3.1 schedules as indicated in the Company's response to Interrogatory RRU-007. The variance of $11,455 indicated in RRU-007 has no impact to the Company's 2027 AFRR request.

2) Attachment GenConn-02, Exhibits 1 (Consolidated), 2 (Devon) and 3 (Middletown) Page 1, Excel row 20 - Accumulated Depreciation was incorrectly link in 2026 and 2027. As indicated in the Company's response to Interrogatory RRU-007. This change results in a reduction of $50,676 to the Company's proposed 2027 AFRR.

3) Interrogatory RSR-08 - Correction to Sales Tax Subject to True up, B-6.0m + B-7.0m schedules. The result of the adjustment and associated deferred tax is a reduction of $1,071 to GenConn Middletown's requested revenue requirement.

4) Interrogatory RRU-022 - Revised Attachment GenConn-02, Exhibit 7 to reflect the 2025 Actual FERC Account 533 expense allocation by reclassifying $26,367 from Maintenance of Generating and Electric Plant (Comm Ops Invoice) to Maintenance of Generating and Electric Plant (Gas Turbine Account). The change affects only the allocation between these two FERC 533 presentations and does not impact the overall revenue requirement.

5) Interrogatory RRU-042 - Corrections to Depreciation Calculation Devon (Monthly deprecation amount for half of 2026 and all of 2027), resulting in an overall reduction to the 2027 AFRR request of $1,959 for GenConn Devon only.

6) Interrogatory RRU-047 – Correction to the incorrect WACC for ARO used and corrected to 8.34% value, resulting in overall reduction of $16,301 to 2027 AFRR.

7) Interrogatory RRU-043 - Corrected Schedule B-3.1; this is a presentation-only change with no impact on the AFRR or any filed results.

b. Total overall LFE-001 adjustments as identified in above result in a reduction of $69,796.02 to Attachment GenConn-02, the Company's proposed 2027 as outlined in the table below:

GenConn-02	**Devon**	**Middletown**	**Consolidated**
2027 AFRR Submission	$19,299,783.91	$21,698,272.84	$40,998,056.75
LFE-001 (adjusted values)	$19,238,679.55	$21,689,581.18	$40,928,260.73
Variance	$(61,104.36)	$(8,691.66)	$(69,796.02)
	Devon	**Middletown**	**Consolidated**
13 pt Average Rate Base	$59,142,554.72	$79,884,098.88	$139,026,653.60
LFE-001 (adjusted values)	$58,604,078.22	$79,891,732.06	$138,495,810.28
Variance	$(538,476.50)	$7,633.18	$(530,843.32)

c. There is no change to Intangible depreciation. All impacts are listed above.