Date Filed: October 15, 2026

Witness: Davis, Edward A, Murray, Garrett J, O'BRIEN, BRENDAN J
Request from: Office of Education, Outreach, and Enforcement

Question:
(ACCOUNTING ENTRIES) Identify both the historical and prospective accounting entries that are applicable to the initial recording of the deferred storm costs, the recording of the carrying charges through the date of securitization, the recording of funds from securitization, and any subsequent recording of transactions for both the receipt of funds within the RAM and payments on the issue securities. As part of the response, please identify any amounts that are actuals versus amounts that are estimates.

Response:

Please refer to EOE-004 Attachment 1 for accounting entries related to storm cost deferrals and securitization.