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 – ADIT) Refer to Exhibit CLP-FINANCING ORDER-1, p. 20. Provide an unlocked Excel spreadsheet calculating the estimated deferred income tax effect resulting from the Company's recording of the currently authorized expenses (storms from 2018 through 2023), offset by applicable reserves and credits, through the date in which the Company has recorded the offsetting securitization revenue. As part of the response, please discuss any assumptions and identify any amounts that are actuals versus amounts that are estimates.

Response:

Please refer to EOE-004 Attachment 1 for an unlocked spreadsheet detailing storm cost and securitization assumptions and journal entries from inception to completion of the 12-year financing term, including deferred income tax expense. EOE-004 Attachment 1 also identifies actual and estimated journal entry amounts.