Date Filed: September 24, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Referring to OCC-282 Interrogatory Response. How did the Company determine the costs associated with flowers and sympathy donations if the Company's accounting software does not track this?

Response:

During the preparation of the Company's application to amend its rate schedules, the Company conducted a rigorous review of its Test Year expenses (calendar year 2025), eliminating all non-recurring costs that do not reflect the representative level of expenses necessary to operate and maintain the distribution system and to provide safe and reliable electric service to our customers. As noted in the Company's response to OCC-282[i] there is no unique identifier the Company can query to compile these costs, however, during this thorough review process, the Company identified certain flowers and sympathy donations based upon their individual expense description contained within the Company's general ledger system and proactively removed them as a Test Year pro-forma adjustment.

Prior Referenced Response:

[i] OCC-282 Question:

(Employee gifts) Provide the total amount (direct and allocated) of employee gifts expense (including but not limited to flowers, hams, gift cards, fruit baskets, candy, gifts for: Christmas, holidays, get well, birthday, retirement, marriage, birth/adoption, welcome, bereavement, etc.) for each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the Rate Year.

OCC-282 Response:

The Company's accounting system does not have unique identifiers to track flowers, hams, gift cards, fruit baskets, candy, gifts for: Christmas, holidays, get well, birthday, retirement, marriage, birth/adoption, welcome, or bereavement. However, the Company did identify costs associated with flowers and sympathy donations while preparing the rate case Application and proactively removed them as a Test Year pro-forma adjustment. Please refer to OCC-282, Attachment 1, for the total amounts for years 2021 through 2025, and the Rate Year.