Date Filed: September 21, 2026

**Witness: Amparo Nieto**
**Request from: Public Utilities Regulatory Authority**

**Question:**

(ACOS) Application, Ex. CLP-ACOS-1, Dir. Test. Nieto, p. 4. Detail the types of administrative costs that the Company treats as customer-related in the allocated cost of service study (ACOSS).

**Response:**

The term 'administrative costs' was used in that sentence of the testimony as a generic term to refer to customer services and customer accounts expenses. The customer-related expenses in the ACOS included the following FERC accounts:

| ***FERC Acc*** | ***Acc. description*** |
|---|---|
| | CUSTOMER ACCOUNTS EXPENSES |
| 901 | Supervision Expense |
| 902 | Meter Reading Expense |
| 903 | Records & Collection Expense |
| 904 | Uncollectible Account Exp. |
| 905 | Miscellaneous Expense |
| | CUSTOMER SERVICE & INFORMATION |
| 908 | Customer Assistance Expense |
| 910 | Miscellaneous CS & \| Exp. |
| | SUPERVISION |
| 911 | Supervision Expense |
| 916 | Supervision & Misc. Expense |

In addition to these customer-related expenses, and the customer-related share of plant costs identified through the minimum distribution system study, the costs of other not directly assigned, customer-related plant in the ACOS include those of FERC accounts 369 (services) and 370 (meters).