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. 7. Provide the underlying accounts review, workpapers and any supporting documentation used to determine the bad debt and other customer accounts expense allo-cations. Also, define what is included in the other customer accounts ex-penses allocation.

Response:

The underlying accounts and supporting documentation used to determine the allocation of bad debt is included in the workpaper OCC-365, Attachment 25, tab "903 & 908". The same workpaper includes the allocation of the other customer account expense and customer service expense allocations, including: Acc. 904 (Uncollectible), Acc. 908 (Customer Assistance).