Date Filed: August 21, 2026

Witness: Ned W. Allis
Request from: Office of Consumer Counsel

Question:

(FERC ACCT 390.20) Why is Structures and Improvements – Simsbury considered nondepreciable plant?

Response:

FERC Account 390.20, Structures and Improvements – Simsbury, is considered nondepreciable plant as the account is fully depreciated with a zero net-book value and no future accruals are expected.