Date Filed: August 11, 2026

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

Question:

(Employee Awards/Recognition) Identify the amount of employee recognition expense (e.g., dinners, luncheons, parties, gifts, etc.) included for recovery in the test year and the rate year for the following years: 2022, 2023, 2024, 2025, and 2026 year to date.

Response:

Please refer to OCC-066, Attachment 1, for the periods 2022 through 2024, the 2025 Test Year, 2026 year-to-date, and Rate Year employee recognition expenses.

The Company's Employee Service Awards is an employee recognition expense included in the Test Year and Rate Year that is separately identifiable for periods 2022 through 2024, and 2026 year-to-date amounts from other reimbursable employee expenses in the Company's accounting records. The Company incurred approximately $15,035, net of capitalization, for the Test Year associated with Employee Service Awards, and an estimate of $18,614, net of capitalization, in the Rate Year. Eligible employees receive Employee Service Awards starting at five years of service and continuing every five years thereafter to recognize and thank employees for their dedication and contribution to the Company's success. The Employee Service Awards recognize the need for an experienced and engaged workforce to provide safe and reliable service to our customers. The Employee Service Award program is administered by Barker Specialty.