Date Filed: November 05, 2026

Witness: Mark P. Baldwin, Christopher E. Colorio, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:
(Storm MN25K – Employee Expense Reimbursement) The following pertains to the responses provided as part of OCC-881 and respective costs.

a. What factors were considered in determining the costs on line 74, 140, and 424 of the 'Empl. Expense&Other' tab of Exhibit ACCT-2 (CLP-13) (MN25K) CONFIDENTIAL to not be associated with the storm event?

b. Considering the response to subpart (a) above and the response in OCC-881 regarding supervisor review through the Workforce system, how is the Company comfortable that the remaining costs within this tab of the exhibit are truly related to storm MN25K given 60% of the costs selected as part of OCC-881 were considered costs not associated with the event?

c. Provide documentation to support the remaining employee expenses within the 'Empl. Expense&Other' tab of the exhibit. As part of the response, provide a description of the purchase, relevant invoices, and other supporting documentation demonstrating the necessity and applicability to the MN25K event. If a particular cost is not associated with the event, identify the cost and provide a reason.

Response:

a. The determination of whether costs were attributable to the storm event was based on a review of the receipts and items purchased. That review confirmed that the costs were properly attributable to the storm and were necessitated to carry out work functions and clean-up work on the system after all customers were restored. However, to limit the items subject to debate in this docket, the Company elected to remove the costs for purposes of answering OCC-881.

b. Yes. The Company is "comfortable that the remaining costs within this tab are truly related to storm MN25K." Based on the Company's review of cost items for OCC-881,[i] the Company expanded its review beyond the OCC-881 sample and evaluated 100% of the transactions included within the population. The review considered information provided on the receipt, the nature of the goods or services purchased and the relationship of the expenditure to storm response and restoration activities associated with storm MN25K. As a result of this thorough review, the Company was able to validate that all of the costs charged to storm MN25K were "truly related to storm MN25K." However, the Company has similarly decided to remove a total of $3,180 of the costs correctly charged to storm MN25K to limit the items subject to

debate in this docket, which includes the $1,710 of costs referenced in OCC-881. This amount of $3,180 is the only population requiring adjustment.

c. Please refer to OCC-978, Attachment 1 CONFIDENTIAL, for a summary of purchases and a description of the transactions included in the review. Please also refer to OCC-978, Attachment 2 CONFIDENTIAL, for copies of all receipts directly associated with the storm event and OCC-978, Attachment 3 CONFIDENTIAL, for the related Workforce expenses.

With respect to receipt requirements, please refer to the Company's response to OCC-881, which outlines the Company's policy regarding purchases under $25. Consistent with that policy, receipts are not required for transactions below the established threshold. The Company relied on the available supporting documentation, transaction descriptions, and additional review procedures performed as part of its comprehensive evaluation of the storm-related cost population to validate these expenses.

Although properly attributable to the storm event and incurred for work associated with the storm event, the Company has elected to remove the following costs totaling $1,470 from this event:

- The Company will supplement Exhibit ACCT-2 (CLP-13) (MN25K), to remove line 155 in the amount of $821.
- The Company will supplement Exhibit ACCT-2 (CLP-13) (MN25K), to remove line 208 in the amount of $8.
- The Company will supplement Exhibit ACCT-2 (CLP-13) (MN25K), to remove line 219 in the amount of $9.
- The Company will supplement Exhibit ACCT-2 (CLP-13) (MN25K), to remove line 241 in the amount of $80.
- The Company will supplement Exhibit ACCT-2 (CLP-13) (MN25K), to reflect line 254 in the amount of $174.
- The Company will supplement Exhibit ACCT-2 (CLP-13) (MN25K), to remove line 295 in the amount of $22.
- The Company will supplement Exhibit ACCT-2 (CLP-13) (MN25K), to remove line 332 in the amount of $44.
- The Company will supplement Exhibit ACCT-2 (CLP-13) (MN25K), to reflect line 352 in the amount of $25.

- The Company will supplement Exhibit ACCT-2 (CLP-13) (MN25K), to remove line 378 in the amount of $21.

- The Company will supplement Exhibit ACCT-2 (CLP-13) (MN25K), to remove line 421 in the amount of $25.

- The Company will supplement Exhibit ACCT-2 (CLP-13) (MN25K), to remove line 427 in the amount of $287.

Prior Referenced Response

[i] OCC-881 Question:

(Storm MN25K – Employee Expense Reimbursement) Refer to Exhibit ACCT-2 (CLP-13) (MN25K) CONFIDENTIAL, 'Empl. Expense&Other' tab. Provide documentation to support the following employee expenses. As part of the response, provide a description of the purchase, relevant invoices, and other supporting documents demonstrating the necessity and applicability to the MN25K event.

a. Row 59, Meals – Employee Reimbursement, $140
b. Row 74, Employee Reimbursement, $638
c. Row 140, Meals – Employee Reimbursement, $200
d. Row 426, Travel, $273
e. Row 424, Meals – Employee Reimbursement, $872

OCC-881 Response:

Referring to Exhibit ACCT-2 (CLP-13) (MN25K), Empl. Expense & Other. Please refer to OCC-881 Attachment 1, for a summary of purchases and descriptions of transactions. In addition, please refer to OCC-881 Attachment 2, for all receipts directly associated with this event.

Please note that line 29 includes one miscellaneous expense in the amount of $24. Pursuant to the Company's Employee Expense Policy, receipts are not required for individual expenses below $25.00. This threshold reflects the Company's determination that the administrative burden associated with collecting, reviewing, and retaining receipts for nominal-value transactions exceeds the corresponding control benefit.

To mitigate the risk of circumvention through multiple small-dollar submissions, all de minimis expenses must be submitted through the Workforce system rather than Workday. The Workforce system provides centralized tracking, requires supervisory review and approval contemporaneous with the expense submission, and facilitates monitoring for unusual or potentially duplicative expense patterns.

The expenses identified above were submitted in accordance with the applicable provisions of the Employee Expense Policy and were reviewed and approved by the employees' supervisors through the Workforce system. As part of that approval process, the supervisors confirmed that the expenses were incurred in connection with storm restoration activities. Accordingly, these expenses represent properly incurred storm-related costs and are eligible for recovery

Upon further review in drafting this response, the Company determined that the cost for the following lines are not associated with the event:

- The Company will supplement Exhibit ACCT-2 (CLP-13) (MN25K), to remove line 74 in the amount of $638.
- The Company will supplement Exhibit ACCT-2 (CLP-13) (MN25K), to remove line 140 in the amount of $200.
- The Company will supplement Exhibit ACCT-2 (CLP-13) (MN25K), to reflect line 424 in the amount of $872.