Date Filed: August 25, 2026

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

Question:

(Employee gifts) Provide the total amount (direct and allocated) of employee gifts expense (including but not limited to flowers, hams, gift cards, fruit baskets, candy, gifts for: Christmas, holidays, get well, birthday, retirement, marriage, birth/adoption, welcome, bereavement, etc.) for each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the rate year.

Response:

The Company's accounting system does not have unique identifiers to track flowers, hams, gift cards, fruit baskets, candy, gifts for: Christmas, holidays, get well, birthday, retirement, marriage, birth/adoption, welcome, or bereavement. However, the Company did identify costs associated with flowers and sympathy donations while preparing the rate case Application and proactively removed them as a Test Year pro-forma adjustment. Please refer to OCC-282, Attachment 1, for the total amounts for years 2021 through 2025, and the Rate Year.