Date Filed: August 14, 2026

Witness: Marisa B. Paruta, Danielle Munson and Timothy J. Griffin
Request from: Office of Education, Outreach, and Enforcement

Question:

(ACCOUNTING POLICY MANUALS) Provide both a detailed listing of all Accounting Policy Manuals or Procedures, along with copies of the actual documents.

Response:

Listed below are the Company's Accounting Policy Statements (APS). Please note there are gaps in policy numbers as statements have been retired, merged and some were transferred to Corporate Policies:

- EOE-060, Attachment 1a, APS01 - Project Authorization
- EOE-060, Attachment 1b, APS01 - Appendix 2 Operations PAF Form
- EOE-060, Attachment 1c, APS01 - Appendix 3 Corp Shared Services PAF Form
- EOE-060, Attachment 1d, APS01 - Appendix 4 Supplement Request Form
- EOE-060, Attachment 1e, APS01 - Appendix 5 Sub Board Approval Template
- EOE-060, Attachment 1f, APS01 - Cost Tables for PAF Forms
- EOE-060, Attachment 2, APS03 - Capitalization of Computer Software Purchased or Developed for Internal Use
- EOE-060, Attachment 3, APS08 - Capital Versus Expense Criteria
- EOE-060, Attachment 4, APS11 - Unvouchered Liabilities
- EOE-060, Attachment 5, APS13 - Sundry Billing
- EOE-060, Attachment 6, APS15 - Balance Sheet Account Reconciliation
- EOE-060, Attachment 7, APS16 - Journal Entry Approval
- EOE-060, Attachment 8, APS18 - Accounting for Real Estate Transactions
- EOE-060, Attachment 9, APS21 - Financial Disclosures
- EOE-060, Attachment 10, APS23 - Materiality Considerations in Financial Reporting
- EOE-060, Attachment 11, APS24 - Derivative Accounting
- EOE-060, Attachment 12, APS25 - Communication of Accounting Changes
- EOE-060, Attachment 13, APS26 - Uncertain Tax Positions
- EOE-060, Attachment 14, APS27 - Preliminary Survey and Investigation Costs