Date Filed: August 14, 2026

Witness: Timothy J. Griffin
Request from: Office of Education, Outreach, and Enforcement

Question:

(BAD DEBT EXPENSES AND RESERVES) For each year since the last rate case (through present), provide in an Excel spreadsheet format, a monthly bad debt roll-forward by customer class, inclusive of the following information:

a. Month and year
b. Customer Class
c. Hardship Status
d. Beginning Reserve
e. Monthly Expense/Write-offs
f. Monthly Reversal/Collections
g. Ending Reserve

Response:

Please refer to EOE-098, Attachment 1, for the requested monthly bad debt roll-forward for each year since the last rate case through present, which covers the period from January 2018 to July 2026. The Company does not report, analyze, or account for bad debt expense by customer class; therefore, a roll-forward schedule by customer class is not available. However, Page 1 of the attachment contains the requested information for non-hardship customers, while Page 2 contains the same information for hardship customers. As requested, the bad debt roll-forward schedules contain the monthly write-offs, recoveries/collections, and bad debt expense.