Date Filed: August 25, 2026

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

Question:

(Company Events Expense)

a. Provide the total expense (direct and allocated) for events (e.g., picnics/barbeques, fairs, linemen's rodeo, 5-k's, etc.) for 2020, 2021, 2022, 2023, 2024, 2025, the test year and the amount included in the rate year.
b. Provide supporting documentation showing how ratepayers are benefitted from these expenses.

Response:

Company sponsored events such as picnics, barbeques, fairs, and 5-ks are recorded below the line and not funded by customers Please refer to the table below for the summary of historical incremental rodeo costs (2020-2025).

Historical Incremental Rodeo Costs	
2020	$13,929
2021	$ -
2022	$94,257
2023	$101,461
2024	$85,892
2025*	$47,777

*The Company proactively removed $34,000 of incremental rodeo charges as a pro forma adjustment to the Test Year in Schedule C-3.16 Field Operations (Overhead Lines – Operation & Maintenance). However, the Company identified an additional $14,000 in incremental rodeo costs included in the Rate Year. The Company will make an adjustment in the next cost of service update to remove these costs.