Date Filed: September 23, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and Denise Cosentino
Request from: ALLCO

Question:

State the total amount of legal-cost recoveries, reimbursements, or offsets received in each year 2021 through 2025 — including insurance recoveries or deductible reimbursements for defense costs, court-awarded fees or costs, and legal costs recovered from third parties — identify the account(s) credited, and state whether and how the proposed Rate Year legal expense reflects such recoveries or offsets.

Response:

The Company received the following legal cost reimbursement from insurance companies during the period of 2021 through 2025.

Year	Amount	Source	Accounting
2021	$75,406.51	Insurance	930200
2022	$89,715.28	Insurance	930200
2023	$546,923.86	Insurance	228230
2023	$686,979.99	Insurance	930200
2024	$94,175.07	Insurance	930200
2025	$2,640.00	3rd Party Reimbursement	228230

The Rate Year does not reflect any reimbursements for defense costs as customers do not pay costs reimbursed by insurers.