Date Filed: August 25, 2026

Witness: Jenifer B. Rizza
Request from: Office of Consumer Counsel

Question:

Pension/OPEB. Provide the actuarial reports supporting the rate year Pension and OPEB expense amounts.

Response:

Please refer to OCC-339, Attachment 1, showing the actuarial support for Rate Year Pension and OPEB expense amounts. The Rate Year calculation reflects six months of projected expense for 2027 and 6 months of projected expense for 2028 with EESCO allocated at 17.86%. Aon calculated expense for the Pension plan and Willis Towers Watson (WTW) calculated expense for the OPEB plan.