Date Filed: October 13, 2026

Witness: Mark P. Baldwin, Clifford G. Williams, Leanne M. Landry and John G. Griffin
Request from: Office of Consumer Counsel

Question:
(Storm MN25K – Employee Expense Reimbursement) Refer to Exhibit ACCT-2 (CLP-13) (MN25K) CONFIDENTIAL, 'Empl. Expense&Other' tab. Provide documentation to support the following employee expenses. As part of the response, provide a description of the purchase, relevant invoices, and other supporting documents demonstrating he necessity and applicability to the MN25K event.

a. Row 59, Meals – Employee Reimbursement, $140
b. Row 74, Employee Reimbursement, $638
c. Row 140, Meals – Employee Reimbursement, $200
d. Row 426, Travel, $273
e. Row 424, Meals – Employee Reimbursement, $872

Response:

Referring to Exhibit ACCT-2 (CLP-13) (MN25K), Empl. Expense & Other. Please refer to OCC-881 Attachment 1, for a summary of purchases and descriptions of transactions. In addition, please refer to OCC-881 Attachment 2, for all receipts directly associated with this event.

Please note that line 29 includes one miscellaneous expense in the amount of $24. Pursuant to the Company's Employee Expense Policy, receipts are not required for individual expenses below $25.00. This threshold reflects the Company's determination that the administrative burden associated with collecting, reviewing, and retaining receipts for nominal-value transactions exceeds the corresponding control benefit.

To mitigate the risk of circumvention through multiple small-dollar submissions, all de minimis expenses must be submitted through the Workforce system rather than Workday. The Workforce system provides centralized tracking, requires supervisory review and approval contemporaneous with the expense submission, and facilitates monitoring for unusual or potentially duplicative expense patterns.

The expenses identified above were submitted in accordance with the applicable provisions of the Employee Expense Policy and were reviewed and approved by the employees' supervisors through the Workforce system. As part of that approval process, the supervisors confirmed that the

expenses were incurred in connection with storm restoration activities. Accordingly, these expenses represent properly incurred storm-related costs and are eligible for recovery

Upon further review in drafting this response, the Company determined that the cost for the following lines are not associated with the event:

- The Company will supplement Exhibit ACCT-2 (CLP-13) (MN25K), to remove line 74 in the amount of $638.

- The Company will supplement Exhibit ACCT-2 (CLP-13) (MN25K), to remove line 140 in the amount of $200.

- The Company will supplement Exhibit ACCT-2 (CLP-13) (MN25K), to reflect line 424 in the amount of $872.