Date Filed: September 24, 2026

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

Question:

Customer Advances. Refer to the response to OCC-270. Has the Company ever included customer advances as a reduction to rate base? If so, identify the PURA precedent relied on for no longer including these as a reduction to rate base.

Response:

The Company's position on not including customer advances as a reduction to rate base has been consistent since at least the 2014 CL&P Rate Case, Docket No. 14-05-06. In that case the Company responded to a similar question:

"The Company has not included customer advances in the test year or rate year as they are refundable and the Company does not have use of these dollars," as stated in the Company's response to discovery question OCC-072 in Docket No. 14-05-06.

In the Final Decision in Docket No. 14-05-06 PURA did not reduce the Company's rate base for these refundable advances and therefore the Company has treated advances consistent with this PURA precedent.