Date Filed: August 25, 2026

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

Question:

Non-recurring Expenses. Identify all non-recurring expenses (direct and allocated) over $50,000 included in the test year and included for recovery in the rate year. For each such cost, provide the amount, a description of the expense and why it has not occurred annually. Explain why it should be included in the rate year.

Response:

During the preparation of the Company's Application to amend its rate schedules, the Company conducted a rigorous review of its Test Year expenses, eliminating all non-recurring costs that do not reflect the representative level of expenses necessary to operate and maintain the distribution system and to provide safe and reliable electric service to our customers. The amounts included in the Rate Year provide an accurate representation of the level of expenses necessary to continue providing safe and reliable electric service to our customers from the date of new effective rates in this case.