Date Filed: September 04, 2026

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

Question:

Employee Stock Purchase Plan/Stock discount.

a. Does the Company offer discounted stock to its employees? If so, provide a detailed description of this employee benefit.
b. Specify which employee categories are eligible for this benefit in the test year and rate year.
c. State how many employees utilized this benefit in the test year.
d. Provide the amount of this expense (direct and allocated) included in the test year and rate year.

Response:

a. The Company does not offer discounted stock to its employees, however, the Company does offer a voluntary Dividend Reinvestment and Share Purchase Plan. Payroll deductions are established to apply funds toward the purchase of Common Shares of the Company at full value. Shares are not offered at a discount. The Dividend Reinvestment and Share Purchas Plan prospectus is provided as OCC-353, Attachment 1.

b. All employees are eligible to participate in the voluntary Dividend Reinvestment and Share Purchase Plan program.

c. As of 12/31/2025, there were 731 participants.

d. As this is a voluntary program paid for directly by employees, there is no expense included in the test year or the rate year related to the stock purchases. As noted in the Dividend Reinvestment and Share Purchase Plan prospectus, the plan is administered by Computershare Trust Company, N.A ("Computershare"). Computershare maintains records, sends statements of account to participants following the completion of any activity affecting the balance of an account and performs other duties relating to the plan. There is a fee associated with the administration of the plan included in the Company's Test Year of $20,679 and Rate Year of $22,012.