Date Filed: November 06, 2026

Witness: Timothy J. Griffin
Request from: Public Utilities Regulatory Authority

Question:

(RECEIVABLES AGING) Audit Plan No. 15. Provide, in an unlocked Excel worksheet, the monthly accounts receivable aging reports from December 31, 2024, through December 31, 2025, and 2026 to date, showing for each month the dollar balance in each aging category (current, 31-60, 61-90, 91-120 and over 120 days) by customer class, with hardship and non-hardship residential accounts stated separately, and monthly totals that tie to the accounts receivable balance on the Company's books.

Response:

Please refer to RRU-149, Attachment 1, for a summary of monthly Accounts Receivable Aging Reports dated December 31, 2024 through December 31, 2025, and to date August 31, 2026, including aging by customer class with hardship and non-hardship accounts stated separately.

The aging report will not tie to the accounts receivable balance on the Company's books primarily due to timing differences between revenues included in the aging report and the general ledger and reclass entries that would not be in the aging report.