Date Filed: August 26, 2026

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

Question:

(Gains/Losses on sale of utility property)

a. Identify all gains/losses on sales of utility property for each year 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025 and year-to-date 2026.
b. For each transaction, provide a description of the property, the original cost, sales price, date acquired, date sold, and the amount of the asset included in the test year and the rate year rate base.
c. Identify the amount of gains and losses that have been reflected in the revenue requirement in the test year and the rate year and the schedule where they are reflected. If there were gains and losses on sales of utility property but none are reflected in the rate year explain why not.
d. Identify all sales that took place or planned to take place in the remainder of 2026, 2027 and the rate year, including a description of the property, anticipated sales price, original cost of property and expected closing date.

Response:

a.-c. Refer to OCC-284, Attachment 1, for transactional data related to sales of utility property for the periods January 1, 2017 through June 30, 2026. The net gains/losses on sale of utility land, property, and plant are passed through to customers in the Competitive Transition Assessment (CTA) rates in accordance with PURA's directive in Docket No. 14-04-12. Therefore, no gains and losses resulting from the sale of utility property are reflected in the Test Year and the Rate Year rate base.

d. Refer to Schedule G-2.17 Utility Land Sales in Exhibit CLP-REVREQ-2-G Schedules filed on July 14, 2026 as part of this Application for planned utility sales expected in 2026, 2027, and in the Rate Year.