Date Filed: October 15, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray, Leanne M. Landry and Jeffrey D. Turano
Request from: Office of Consumer Counsel

Question:

Customer Advances.

a. Are customer advances reflected in the capital structure? If so, identify the schedule and workpaper where customer advances are reflected in the Rate Year capital structure.

b. b. Does the Company pay interest on customer advances? If so, provide the interest expense amount included in the Rate Year for recovery. If interest is paid but not included in the Rate Year, provide the interest rate applicable to the Rate Year balances.

Response:

a. Customer advances are not captured in the capital structure.

b. Interest expense is not accrued on customer advances.