Date Filed: October 19, 2026

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

Question:

Customer Advances. Refer to the response to OCC-676. Provide the page numbers of PURA's decision in Docket No. 14-05-06, that stated that customers' advances should not be reflected as a rate base deduction.

Response:

The Company's review of PURA's December 17, 2014, Decision in Docket No. 14-05-06, found no discussion related to customer advances as part of the Decision, and no "Authority Adjustment" in Section V.A.2. on page 234 or Section V.B.2. on page 236, for the "Cust. Advances and Deposits" line item in rate base, which is consistent with the Company's response in OCC-676[i] that in the Final Decision in Docket No. 14-05-06 PURA did not reduce the Company's rate base for these refundable advances and therefore the Company has treated advances consistent with this PURA precedent.

Prior Referenced Response:

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[i] OCC-676 Question:

Customer Advances. Refer to the response to OCC-270. Has the Company ever included customer advances as a reduction to rate base? If so, identify the PURA precedent relied on for no longer including these as a reduction to rate base.

OCC-676 Response:

The Company's position on not including customer advances as a reduction to rate base has been consistent since at least the 2014 CL&P Rate Case, Docket No. 14-05-06. In that case the Company responded to a similar question:

"The Company has not included customer advances in the test year or rate year as they are refundable and the Company does not have use of these dollars," as stated in the Company's response to discovery question OCC-072, in Docket No. 14-05-06.

In the Final Decision in Docket No. 14-05-06 PURA did not reduce the Company's rate base for these refundable advances and therefore the Company has treated advances consistent with this PURA precedent.