Date Filed: October 13, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Public Utilities Regulatory Authority

Question:

(PRO FORMA ADJUSTMENTS) Application, Sch. C-3.0; Interrog. Resp. OCC-312. Regarding the pro forma adjustments reflected in the schedules sponsored by the Revenue Requirements Panel:

a. (i) Provide an exhibit that lists each pro forma adjustment in the Application, as filed and as subsequently revised; and (ii) for each adjustment, state the schedule and line item in which it appears, the dollar amount, the effective date, and the basis for treating it as a known and measurable adjustment.
b. (i) Provide an exhibit that lists each non-recurring, extraordinary or out-of-period item over $10,000 that is recorded in the Test Year and (ii) for each item, state the amount, a description, the schedule and line, and whether it was removed or normalized.
c. (i) Identify each item in the schedules and work papers sponsored by the Revenue Requirements Panel or the Compensation and Benefits Panel that the Company has determined since July 14, 2026, requires correction; and (ii) for each item, state the schedule or work paper and line in which it appears, the amount as filed, and the corrected amount.

Response:

a. Please refer to Schedule C-3.0 of Exhibit CLP-REVREQ-2-(Schedules A, B, C, D) for an Exhibit that lists out the pro forma adjustments by schedule. Further, please refer to Exhibit CLP-REVREQ-1, page 67 for a detailed narrative of the pro forma adjustments made to each of the schedules.

b. During the preparation of the Company's application to amend its rate schedules, the Company conducted a rigorous review of its Test Year expenses, eliminating all non-recurring costs that do not reflect the representative level of expenses necessary to operate and maintain the distribution system and to provide safe and reliable electric service to our customers. The amounts included in the Rate Year provide an accurate representation of the level of expenses necessary to continue providing safe and reliable electric service to our customers from the date of new effective rates in this case. Since the Company does not include non-recurring, extraordinary or out-of-period items within the Test Year pro-forma or Rate Year, there is no relevant supporting documentation to provide.

c. The Company will include a summary with a detailed listing of the adjustments incorporated in the revenue requirement in its next cost of service update.