PUBLIC VERSION

BEFORE THE
PUBLIC SERVICE COMMISSION OF MARYLAND

Baltimore Gas & Electric Company's Application for Adjustments to Electric Base Rates and Other Tariff Revisions	CASE NO. 9888

DIRECT TESTIMONY
OF
JOHN DEFEVER, CPA

ON BEHALF OF THE OFFICE OF PEOPLES COUNSEL

SEPTEMBER 22, 2026

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DIRECT TESTIMONY OF JOHN DEFEVER

INTRODUCTION

Q. What is your name, occupation, and business address?

A. My name is John Defever. I am a Certified Public Accountant, licensed in the State of Michigan. I am a senior regulatory consultant in the firm of Larkin & Associates, PLLC, with offices at 15728 Farmington Road, Livonia, Michigan.

Q. Please describe the firm Larkin & Associates, PLLC.

A. Larkin & Associates, PLLC is a Certified Public Accounting and Regulatory Consulting Firm. The firm performs independent regulatory consulting primarily for public service commission staffs, and consumer interest groups (attorneys general, public counsels, public advocates, consumer counsels, etc...). Larkin & Associates, PLLC, has extensive experience in the utility regulatory field as expert witnesses in over 600 regulatory proceedings including numerous electric, gas, telephone, and water and sewer utilities.

Q. Have you prepared an exhibit describing your qualifications and experience?

A. Yes. I have attached Appendix A, which summarizes my experience and qualifications.

Q. On whose behalf are you appearing?

A. Larkin & Associates, PLLC was retained by the Office of People's Counsel ("OPC") Accordingly, I am appearing on behalf of the OPC.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to review and make recommendations regarding specific issues that affect Baltimore Gas and Electric Company's ("BGE" or "company") requested increase in rates.

Q. How will your testimony be organized?

A. The testimony is organized as follows: Introduction, Overall Financial Summary, Rate Base Adjustments, Operating Income Adjustments, and Conclusion.

I. Overall Financial Summary

Q. Have you prepared any exhibits in support of your testimony?

A. Yes. I have prepared Exhibit JD-1, which consists of Schedules A, B, C, and D with supporting Schedule B-1 through B-3 and C-1 through C-19 and Exhibit JD-2 which contains copies of discovery responses I have relied on.

Q. Have you incorporated the recommendations of other OPC witnesses in your summary schedules?

A. Yes. I incorporated the recommendations of OPC Witnesses Paul Alvarez, Dennis Stephens, and Ron Nelson regarding BGE's capital spending. And I incorporated the recommendations of OPC witness John Howat regarding BGE's expenses related to its proposed "FlexPay" program. I have reflected the capital structure and rate of return recommendations of OPC witness Daniel Casarra.

Q. Please discuss schedule A of Exhibit JD-1, which is titled "Overall Financial Summary."

A. Schedule A presents the overall financial summary for the test year in this case, giving effect to all the adjustments that I and other OPC witnesses are recommending in my testimony as well as the rate of return sponsored by OPC's witness. The rate base and operating income amounts for the test year are taken from Schedules B and C, respectively. The capital structure and rate of return for the test year, as presented in the testimony of OPC's witness, is provided on Schedule D for convenience. The result is an income sufficiency shown on line 7 which is obtained by subtracting the achieved operating income on line 6 (operating income as adjusted) from the required operating income on line 5. This amount is grossed up for taxes, regulatory assessments and uncollectibles.

Q. Please discuss schedule B, which summarizes rate base, as adjusted.

A. The rate base amounts are taken from BGE witness Frain's Schedule JCF-5E for the test year ending March 31, 2026. The adjustments I and other OPC witnesses are recommending to the test year rate base are presented on Schedules B-1 through B-3.

Q. Please discuss Schedule C, which summarizes net operating income, as adjusted.

A. The starting point on Schedule C is the company's adjusted net operating income for the test year, as found on BGE's Schedule JCF-5E. My and the other OPC witnesses recommended adjustments to BGE's expenses for the test year are provided on page two of Schedule C. Schedules C-1 through C-15 provide further support and calculations for the expense adjustments I and other OPC witnesses are recommending. The adjustments result in the OPC's recommended net operating income.

Q. Based on the OPC's review of BGE's filing, what change in revenue requirement is the OPC recommending at this time?

A. Based on the adjustments that have been quantified to date, the results are a revenue decrease of $43.862 million.

I. Rate Base Adjustments

A. Net Operating Loss Carryforward

Q. Has the company included adjustments related to net operating loss carryforwards ("NOLC") in the test year?

A. Yes. The company made two adjustments related to the NOLCs in the test year: an increase to rate base of $80,278,118[1] and an increase to income tax expense of $1,547,249.[2] The company stated the following:

> On June 28, 2024, the Internal Revenue Service ("IRS") published a series of private letter rulings ("PLRs") requested by another taxpayer that provide guidance with respect to the application of the "normalization" rules and the proper treatment of income tax benefits associated with tax net operating losses among affiliates within a consolidated group for ratemaking purposes. Although a PLR can only be relied on by the taxpayer that received it, it is instructive to other taxpayers as to the IRS's point of view on a particular subject.

[1] Direct Testimony of John C. Frain ("Frain Direct"), Exhibit JCF-4, Rate Base Adjustment 10E.
[2] Frain Direct, Exhibit JCF-4, Operating Income Adjustment ("OIA") 23E.

> For ratemaking purposes, to comply with the "normalization" rules, BGE corrected its historic methodology for NOLCs to follow the PLRs. [3]

Q. What is a NOLC?

A. A NOLC occurs when the company's gross income for a tax year is exceeded by its allowable tax deductions. This can be used by the company to reduce taxable income in prior or future years.

Q. What is your concern?

A. My concern is that the company has made adjustments that increase the revenue requirement for a change in accounting based on PLRs applicable to another company.

Q. Why is that an issue?

A. A PLR can only be relied upon by the taxpayer that receives it. As shown above, the company acknowledges that fact.

Q. Has the company submitted its own PLR request related to this issue?

A. Yes. The company submitted a PLR request to the IRS on March 27, 2025 for guidance on this issue.[4]

Q. Has the IRS responded to BGE's request?

A. No. As of August 20, 2026, the company had not received a response.[5]

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[3] Frain Direct at 63:13-21.
[4] *Id.* at 64:4-5.
[5] *Id.* at 64:7; OPC DR 2-64.

Q. Should ratepayers be responsible for the company's proposed increases based on the company's reliance on a PLR applicable to another company?

A. No. BGE should wait for the IRS's response to the company's PLR and then act accordingly. If the company wants to act on this issue before receiving that guidance, ratepayers should not be responsible for the proposed increases.

Q. The company argues that it is concerned about a "normalization violation." Is that sufficient reason for ratepayers to be responsible for the proposed increases?[6]

A. No. The IRS has a Safe Harbor provision which would protect the company from a normalization violation while its PLR request is pending.[7]

Q. What is your recommendation?

A. I recommend the Commission reject company's NOLC adjustments. This results in a reduction to rate base of $80,278,118 and a reduction to income tax expense of $1,547,249 which are reflected on Exhibit JD-1, Schedules B-1 and C page 2, respectively. Further, I recommend that BGE notify the Commission when the company receives the IRS's ruling on its PLR. The Commission can then determine the appropriate ratemaking treatment in an appropriate proceeding.

Alternatively, if the Commission accepts the company's NOLC adjustments, I recommend that the company separately account for the NOLC. If the IRS ruling contradicts the company's position, the company would refund

[6] Frain Direct at 71:12-14
[7] Rev. Proc. 2017-47 § 1.

the entire NOLC impact with interest. This is consistent with the Commission's directive in Order No. 92607 in Case No. 9820.[8]

B. Cash Working Capital

Q. Have you made any adjustments to cash working capital?

A. Yes, I have reflected the impacts of my operating expense adjustments in the cash working capital calculation. My adjustments reduce cash working capital by $1,265,677. The reductions are shown on Exhibit JD-1, Schedule B-3.

II. OPERATING INCOME ADJUSTMENTS

A. Board of Directors Expenses

Q. Has the company included costs in the test year for Board of Directors expense?

A. Yes. The company requests recovery of $256,314 in the test year.[9]

Q. Should these costs be recovered from ratepayers?

A. Not entirely. The Board of Directors serves the company and its shareholders. As such, the company and its shareholders are the primary beneficiaries of the expense and should bear the greater amount of the expense.

Q. What is your recommended adjustment?

A. Because shareholders receive a greater benefit from these expenses, I recommend a 75/25 sharing of costs between shareholders and ratepayers,

[8] Order No. 92607 at 56, *Potomac Electric Power Company's Application for Adjustments to its Retail Rates for the Distribution of Electric Energy* (Case No. 9820, Aug. 28, 2026).
[9] OPC DR 2-1.

respectively. This is a reduction of $192,236 as shown in Exhibit JD-1 Schedule C-1.

Q. Is this adjustment consistent with rulings in other jurisdictions?

A. Yes, I am aware that BOD expense has been limited in Connecticut. For example, the Decision in Docket No. 13-01-19, *Application of The United Illuminating Company to Increase Rates and Charges* stated the following on page 72:

> The main objective of the BOD is to protect the interest of the Company's investors or shareowners. Ratepayers may tangentially garner benefits from the activities of the BOD; however, they are not the focus of the BOD decisions. Consistent with the determinations regarding public company costs discussed above, the Authority allows only 25% of BOD costs in rates.

B. Business and Economic Development Expenses

Q. What amount has the company included for business and economic development expense?

A. The company requests recovery of $399,221 in the test year for business and economic development expense.[10] The costs include three employees that spend all of their time on economic development.[11]

Q. What activities are included in these costs?

A. The company states the following:

> In general, the Business and Economic Development function is responsible for attracting, retaining, and expanding business and industry within the Company's service territory; supporting site selection and business expansion projects; administering economic

[10] OPC DR 2-3.
[11] OPC DR 2-4.

> development initiatives and incentive programs; facilitating strategic customer development; and maintaining relationships with state, regional, and local economic development organizations. These activities include administration of the Smart Energy for Economic Development (SEED) Program, support for strategic customer projects, stakeholder engagement, and economic development program management.[12]

Q. Should ratepayers be responsible for these costs?

A. No. The company has not demonstrated a measurable customer benefit sufficient to justify recovery. Such activities primarily advance BGE's corporate interests benefitting the company and its shareholders more than ratepayers. Such costs benefit the company and its shareholders and should be borne by them.

Q. What is your recommended adjustment?

A. I recommend disallowance of the entire amount, a reduction of $399,221 as shown on Exhibit JD-1, Schedule C-2.

C. Incentive Compensation Expense

Q. What amount has the company included for incentive compensation in the test year?

A. The company spent $18,463,111 for incentive compensation in the test year.[13] The Company removed total compensation exceeding 110% of the PSC Chair's salary in Revised OIA-19E workpaper. Of the $9,863,433 removed for electric distribution, approximately 50% or $4.932 million related to incentive compensation.[14]

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[12] OPCDR 2-4(d).
[13] OPC DR 2-44.
[14] OIA-19E - Electric Supervisor Adjustment.xlsx.

Q. Do you have any concerns with the incentive compensation plan?

A. Yes. The plan appears to be designed in a manner that would make it ineffective.

Q. Why would it be ineffective?

A. The company's Annual Incentive Plan ("AIP") awards 99% of the eligible employees which reduces the motivational impact. The chart below shows the number of eligible employees and the number of eligible employees that did not receive the award:[15]

Table JD-1

	Incentive Compensation (AIP)	
	Eligible	Did not Receive
2021	3087	68
2022	3073	51
2023	3256	26
2024	3348	18
2025	3362	20

The company's Long Term Incentive Plan ("LTIP") plan rewards 100% of eligible employees as shown in the table below:[16]

[15] OPC DR 2-35.
[16] *Id.*

Table JD-2

	Incentive Compensation (LTIP)	
	Eligible	Did not Receive
2021	107	0
2022	111	0
2023	119	0
2024	127	0
2025	136	0

The company stated "If an employee is eligible, they receive an award."[17]

Q. How does rewarding 99% of employees reduce the motivational impact of the incentive compensation?

A. For an incentive compensation plan to be effective, it must create an impetus for greater performance. To the extent that employees assume they will get the award regardless of performance, the plan fails to provide incentive. As such, the company's plan can be considered more of a bonus plan than an incentive compensation plan.

Q. Do you have any other concerns with the plan?

A. Yes. The plan has a financial trigger. If a certain financial goal is not reached, no payments will be made.[18] This also diminishes the power of the plan to encourage employees to exceed expectations because they know on an individual basis that they could exceed standards all year and still receive no bonus.

[17] *Id.*
[18] OPC DR 2-41.

The financial trigger may also have a negative impact on the plan's other goals, including goals that are aimed at benefitting customers, such as reliability, call center performance, and safety. Employees know that regardless of whether those goals are reached, if the financial goals are not met, no incentive compensation will be received.

Q. What other concerns to you have?

A. The plan may discourage cost effectiveness. For example, the company's plan states the following:[19] **[BEGIN CONFIDENTIAL]**

[redacted]

[redacted] **[END CONFIDENTIAL]**

Q. What is your recommendation?

A. I recommend disallowance of 50% of all incentive compensation costs included in the test year. I am removing 50% to represent a sharing of costs between the

[19] OPC DR 2-34 – CONFIDENTIAL Attachment 6.

company and ratepayers. This is a reduction of $6.766 million as shown on Exhibit JD-1, Schedule C-3.

Q. Is this adjustment consistent with prior decisions in other jurisdictions?

A. Yes. 50% of incentive compensation has been disallowed by Connecticut's Public Utilities Regulatory Authority in Docket No. 20-12-30.[20] My adjustment to remove 50% is consistent with this approach.

D. Severance Expense

Q. What amount has the company included for severance payments in the test year?

A. The company requests recovery of $2.402,711 in the test year.[21] The company stated that it did not remove any severance expense in this case,[22] despite the compensation (which includes severance) limits contained in Maryland Pub. Util. Art. § 4-504.

Q. Should ratepayers be responsible for these costs?

A. No. Ratepayers should not be responsible for costs related to these former employees no longer providing utility service. If the company wants to provide this generous benefit, it should be at the company's, not ratepayers,' expense.

Q. Was the company asked to provide documentation supporting recovery of the costs from ratepayers?

A. Yes, StaffDR28-17 asked for supporting documentation and none was provided.

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[20] Final Decision at 9–10, *Application of the Connecticut Water Company to Amend its Rate Schedule* (Docket No. 2-12-30, July 28, 2010).
[21] OPC DR 2-100.
[22] Staff DR 28-17.

Q. Is this adjustment consistent with prior Commission Decisions?

A. Yes. In Case No. 9849, the Commission disallowed recovery of all severance costs in the test year because the company did not provide sufficient documentation supporting recovery from ratepayers.[23]

Q. What is your recommended adjustment?

A. I recommend disallowance of the entire amount of severance, a reduction of $2.403 million in the test year as shown on Exhibit JD-1, Schedule C-4.

E. Employee Stock Purchase Plan Discount Expense

Q. Has the company included costs for its employee stock purchase plan ("ESPP") discount in the test year?

A. Yes, the company has included $236,992 for ESPP discount costs in the test year.[24]

Q. Please describe this plan.

A. The company describes the plan as follows:[25]

> Under the Employee Stock Purchase Plan (ESPP), eligible employees can contribute 1% to 10% of their pay through after-tax payroll deductions to purchase Exelon common stock. Shares are purchased at a 10% discount using a lookback feature, meaning the purchase price is based on the lower of the stock price at the beginning or end of the offering period.

[23] Order No. 92541 at 59, *Washington Gas Light Company's Application for Authority to Increase Rates and Charges for Natural Gas Services* (Case No. 9849, July 27, 2026).
[24] OPC DR 2-22 Revised.
[25] *Id.*

Q. Do you agree with the inclusion of these costs?

A. No. Ratepayers should not be responsible for paying for utility employee's stock discounts. This benefit is not necessary for the provision of utility service.

Q. What is your recommended adjustment?

A. I recommend disallowance of the entire amount of the ESPP discount expense, a reduction of $236,992 in the test year as shown on Exhibit JD-1, Schedule C-7.

Q. Is this expense disallowed by other regulatory authorities?

A. Yes. The Kentucky Public Service Commission has disallowed recovery of this expense by ratepayers. For example, in Case No. 2025-00122, the Commission's order stated:

> The Commission finds that Kentucky-American's ESPP Expense should be removed from the test year revenue requirement because it is unreasonable to recover this expense from ratepayers as they receive no benefit from the program, and Kentucky-American has not provided sufficient evidence to deviate from the Commission's prior Order in Kentucky-American's last base rate proceeding.[26]

F. Supplemental Executive Retirement Plan Expense ("SERP")

Q. What amount is the company requesting for SERP Expense in the test year?

A. In the test year, the company has included $611,509 for this expense.[27]

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[26] Order at 23, *Electronic Application of Kentucky-American Water Company for an Adjustment of Rates* (Case No. 2025-00122, Dec. 16, 2025).
[27] OPC DR 2-96.

Q. Please describe SERP.

A. The company's SERP plan provides an additional retirement benefit for highly compensated executives that exceeds IRS limits for qualified pension plans.[28]

Q. Who is eligible for SERP in the test year?

A. According to the response to OPC DR 2-99, "SERP is limited to employees designated as executives, key management employees, or other employees specifically selected for participation."

Q. Should this expense be recovered from ratepayers?

A. No. As stated above, this benefit is additional to the company's retirement plan and is not necessary for the provision of utility service. If the company wants to provide this generous benefit, it should be at the company's, not ratepayers' expense.

Q. What is your recommended adjustment?

A. I recommend the disallowance of all SERP costs, a reduction of $611,509 as adjustment is shown on Exhibit JD-1, Schedule C-7.

Q. Is this adjustment consistent with prior Commission Decisions?

A. Yes. In Case No. 9481, the Commission stated the following:

> In this case, the Commission agrees with Staff witness Ostrander that a SERP benefits a very small group of executives and WGL has not provided sufficient evidence to quantify or otherwise demonstrate any measurable benefit to customers from its provision of SERP to these executives. For example, WGL did not provide any studies or supporting documentation to support its claim that SERP is required to attract and retain executives, nor citation to

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[28] OPC DR 2-99.

> specific examples in which the Company would have been unable to attract and retain executives absent SERP. The Company's generalized statement that it would be required to increase the level of other components of executive compensation, such as incentive pay or base salary, is not sufficient evidence upon which to grant the requested adjustment.[29]

As discussed above, BGE's plan is similar to the one in Case No. 9481 in that no measurable benefit to ratepayers was provided and no studies or other documentation was provided supporting that the plan is necessary to attract and retain executives.

Q. Is this adjustment consistent with decisions in other jurisdictions?

A. Yes. Connecticut's Public Utility Regulatory Authority, in Docket No. 22-07-01, disallowed SERP expense which stated:

> The SERP expense accrues to a few select executives and relates only to the portion of employee salary that exceeds IRS Limits for Qualified Plans. Therefore, the IRS Limits prevent a high earning employee from earning a pension benefit on the portion of their salary that exceeds the limit; thus, that portion of an employee's salary is essentially considered excessive for ratemaking purposes. Accordingly, the Authority denies in total Aquarion's SERP expense of $401,010 ($360,651+13,746+$26,613).[30]

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[29] Order No. 88944 at 39-40, *In the Matter of the Application of Washington Gas Light Company for Authority to Increase Existing Rates and Charges and to Revise its Terms and Conditions for Gas Service* (Case No. 9481, Dec. 11, 2018).
[30] Final Decision at 70, *Application of Aquarion Water Company of Connecticut to Amend its Rate Schedule* (Docket No. 22-07-01, March 15, 2023).

G. Employee Activity Costs and Awards

Q. Has the company included costs for employee activity costs and awards in the test year?

A. Yes, the company has included $315,709 in the test year.[31] This amount was calculated by first removing 100% of skybox costs and then removing 50% of the remaining $631,418 cost.[32]

Q. Please describe the company's employee awards and activity costs

A. The company stated the following:

> BGE's rewards and recognition programs are designed to acknowledge and reward significant employee contributions to the success of the Company. Rewards include cash awards and points-based recognition awards.[33]

The employee activity costs for company events such as "family day at the zoo" and "bull roast."[34]

Q. Has the company demonstrated that ratepayers benefit from these awards?

A. No.

Q. Should ratepayers be responsible for these expenses?

A. No. As employee awards and activity costs are not necessary for the provision of utility service and ratepayers receive little if any benefit, ratepayers should not be responsible for the costs.

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[31] Direct Testimony of Nancy McCart ("McCart Direct"), Exhibit NM-1, OIA Adjustment 2E.
[32] *Id.*
[33] OPC DR 2-26.
[34] OIA-2E - Electric Employee Benefits.xlsx

Q. What is your recommended adjustment?

A. I recommended the disallowance of the remaining employee awards and activity costs. This is a reduction of $315,709 as shown on Exhibit JD-1, Schedule C-8.

Q. Is this adjustment consistent with prior Commission decisions?

A. Yes. Case No. 8829, the Commission eliminated employee recognition awards from BGE's cost of service.[35]

Q. Do other commissions fully disallow these types of costs?

A. Yes. The Connecticut PURA has also disallowed recovery of these costs. In Docket No. 23-08-32, PURA's decision stated:

> The Authority does not allow the Company to recover $47,996 for employee recognition awards because the Company failed to prove that these awards are reasonable or necessary to provide service to customers or to maintain appropriate staffing levels.[36]

H. Executive Financial Planning Expense

Q. Is the company requesting recovery of financial planning expenses for its executives?

A. Yes, the company has included $38,602 for executive financial planning expense in the test year.[37]

Q. Please describe this plan.

A. The company describes the plan as follows[38]:

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[35] Order No. 76260 at 4-6, *In the Matter of the Application of the Baltimore Gas and Electric Company for Revision in its Gas Rates* (Case No. 8829, June 19, 2000).
[36] Final Decision at 109–110, *Application of Connecticut Water Company to Amend its Rate Schedule* (Docket No. 23-08-32, June 28, 2024).
[37] OPC DR 2-30 Revised.
[38] *Id.*

> The Company offers financial planning services to employees at the vice president level and above. Executives may receive financial counseling support to assist with personal financial planning, including:
>
> - Benefits and compensation planning
> - Income tax planning and preparation
> - Investment planning (excluding asset management fees)
> - Risk management
> - Retirement, long-term cash flow, and higher education planning
> - Estate planning (excluding the preparation of the legal documents)
>
> The program excludes investment management fees and expenses related to children's financial planning or tax preparation. Executives can use the Company's preferred provider, Goldman Sachs Ayco, or seek reimbursement for other financial planning services providers.

Q. Do you agree with the inclusion of these costs?

A. No. This is a generous benefit provided to a select number of highly compensated employees that is not necessary for the provision of utility service. If the company wants to provide this benefit it should be at its own expense. In addition, PUA § 4-504 limits the recovery of supervisor compensation and certain benefits. However, the company's OIA-19E workpaper does not include a reduction for executive financial planning.

Q. What is your recommended adjustment?

A. I recommend disallowance of the entire amount of the executive financial planning service expense, a reduction of $38,602 in the test year as shown on Exhibit JD-1, Schedule C-9.

I. Employee Paid Volunteer Time

Q. Does the company have a volunteer program?

A. Yes, the company stated that "In 2025, BGE employees spent nearly 25,000 hours volunteering at 425 events."[39]

Q. Has the company included costs for paid volunteer time in the test year?

A. Yes. However, the company did not provide the amount stating that it does not track the paid volunteer time.[40]

Q. Please describe the company's paid volunteer program.

A. The company stated the following:

> BGE has a strong tradition of corporate citizenship and is committed to strengthening and enriching the communities where we live and operate. Time spent serving our communities is encouraged for all employees. Volunteer participation takes place outside of regular working hours during weekday nights and weekends as well as during regular working hours at Company-sponsored events. All work-day volunteer events must be approved by the employee's manager, ensuring that work priorities are taken care of and peak times of the year are considered before the employee can participate in a Company sponsored event.[41]

The company's response to OPC DR 10-19 provided a list of employee-initiated volunteer events in 2025.

Q. Should ratepayers be responsible for this expense?

A. No. For purposes of ratepayer recovery, volunteer work is indistinguishable from charitable contributions. Both are forms of support for a non-profitable

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[39] Frain Direct at 21.
[40] OPC DR 2-113.
[41] *Id.*

organization which, though admirable, is *not* related to providing service to ratepayers. Charitable financial contributions/donations are always considered a below the line expense not to be recovered from ratepayers.[42] The same logic applies if BGE contributes to a charity through in-kind contributions of its employees' time. As with financial contributions, ratepayers should not have to pay for BGE's employees to volunteer. These costs do not serve ratepayers who are free to choose any organization they want to support either financially or by volunteering.

Q. What is your recommendation?

A. I recommend disallowance of paid time off costs related to volunteering but have not yet received sufficient information from the company to quantify that adjustment. I reserve the right to supplement my testimony based on additional information received from the company.

J. Voluntary Separation Program

Q. Has the company removed the costs for employees that have chosen to leave the company as part of the 2026 voluntary separation program?

A. No. The company has included costs related to employees that will no longer be employed after accepting the voluntary separation.[43]

[42] *See* McCart Direct at 9:2-6 ("All charitable contributions,. . . are treated as 'below the line' for ratemaking purposes and are not included in operating income . . .").
[43] OPC DR 10-04.

Q. Should ratepayers be responsible for these costs?

A. No. Ratepayers should not be responsible for costs related to employees that have chosen to no longer work for the company.

Q. What is your recommended adjustment?

A. I recommend removing the costs associated with the employees that have elected to participate in the VSP. OPC DR 10-04 asked the company to provide the total cost (including benefits, payroll taxes, etc…) of the salaries associated with the employees accepting the VSP, but the company has not provided that information. I reserve the right to supplement my testimony based on additional information received from the company.

K. Membership Dues

Q. Has the company requested recovery of costs for membership dues?

A. Yes. The company claimed that it removed industry trade association membership dues to comply with PUA § 4-504 in OIA-3.[44] However, according to discovery responses, the company is requesting recovery of non-trade association membership dues of $189,820 in the test year.[45]

Q. What is your concern with this cost?

A. These memberships include chambers of commerce that should not be recovered from ratepayers. As the Commission stated in Order No. 70371, "[t]here is no question but that the preceding items [including contributions to

[44] McCart Direct at 9.
[45] OPC DR 12-03 and OPC DR 2-02.

chambers of commerce and "other civic institutions"] "constitute charitable contributions" which cannot be recovered in rates.[46] Further PUA § 4-504(c)(1) prohibits utilities from recovering the costs of "membership, dues, sponsorships, or contributions to an industry trade association, group, or related entity exempt from taxation under § 501(c)(6) of the Internal Revenue Code." 501(c)(6) organizations include ". . . chambers of commerce, real-estate boards, [and] boards of trade . . . ."[47]

Q. What is your recommended adjustment?

A. I recommend removing chamber of commerce dues based on the above precedent, which results in a reduction of $33,000 as shown on Exhibit JD-1, Schedule C-10.

L. FlexPay

Q. Have you removed the costs related to the FlexPay program based on OPC witness John Howat's recommendation?

A. Yes, Mr. Howat recommends that this program not be authorized. I have removed the test year amount of FlexPay costs on Exhibit JD-1 Schedule C-14.

[46] Order No. 70371 at 48, *In the Matter of the Application of the Potomac Edison Company for Revisions in Its Electric Rates*, 84 Md. P.S.C. 62 (Case No. 8469, Feb. 24, 1993).
[47] 26 U.S.C. § 501(c)(6).

Q. Are there any other reasons to disallow the FlexPay expense beyond those cited by OPC Witness John Howat?

A. Yes. The company estimates financial benefits from the program but has not reflected those benefits in the filing.[48] The company stated the following:[49]

> StaffDR14-10 Attachment 1 reflects the estimated avoided costs associated with the improved arrearage management and compares those avoided costs to the estimated implementation and ongoing program costs. The attachment is intended to illustrate the potential financial impacts of the program under the assumptions identified therein and should not be construed as a formal cost-benefit study.

In addition, the company anticipates cash working capital savings that have also not been reflected in the filing. The company states the following:

> BGE does anticipate cash working capital cost savings from the FlexPay program, given that customers pay in advance of usage. BGE has not prepared an estimate of the magnitude of these savings, as the program has not been approved and implemented yet.[50]

It is inappropriate to one-sidedly include the costs for a program but not reflect the financial benefits the company receives from the costs.

M. Inflation (Adjustment 31E)

Q. Has the company included assumed inflation for O&M expenses in the test year?

A. Yes. In Operating Income Adjustment 31E, the company requests $23,670,665 for inflation to O&M expenses.

[48] Staff DR 14-10.
[49] Staff DR 14-10.
[50] Staff DR 50-01.

Q. Do you agree with recovery of this assumed inflation?

A. No. Assumed inflation does not meet the known and measurable standard. It is not known how much these costs will increase if at all beyond the test year. As shown on Attachment 1 of OPC DR 2-52, most of the costs fluctuated over time, going up in some years and down in others. As such, it cannot be assumed that all or any of these costs will increase beyond the test year. For example, administrative and general salaries decreased each year from 2023–2025, and maintenance of station equipment actually decreased in each year from 2021–2025.[51] Assumed inflation is unwarranted for these costs.

Q. What is your recommended adjustment?

A. I recommend disallowance of the entire amount of assumed inflation, a reduction of $23,670,665 in the adjusted test year as shown on Exhibit JD-1, Schedule C-5.[52]

Q. Is your adjustment consistent with prior Commission decisions?

A. Yes. In Case No 9820, the Commission rejected inflationary adjustments stating that inflation adjustments tend to be one-sided and stated the following:

> At a time when affordability is of paramount concern for customers, adjustments that attempt to mitigate regulatory lag should be closely scrutinized. Also, Pepco has not identified a strong policy reason, beyond that the adjustment has previously been allowed (and that, like many RMAs, it reduces regulatory lag), supporting its request.

[51] OPC DR 2-52.
[52] It is not my intention to double count any adjustments. If all of my adjustments are adopted there may be some overlaps that would have to be adjusted.

> Therefore, Pepco's request for an adjustment to recognize potential impacts from inflation is rejected.[53]

Q. Are there any other concerns with the specific inflation adjustment BGE requests here?

A. Yes. The company's requested 4.64% is inappropriately high. The chart below shows CPI information for the last 10 years:

2016	1.30%
2017	2.10%
2018	2.40%
2019	1.80%
2020	1.20%
2021	4.70%
2022	8.00%
2023	4.10%
2024	2.90%
2025	2.60% [54]

As shown, the company's five-year average captured the unusually high inflation rates for years 2021–2023. In addition, inflation has trended downward from 2022-2025. If the Commission decides to reverse its policies set forth in the Pepco decision cited above and allows for an inflation adjustment, I recommend an inflation rate of 2.75% based on the average of the two most recent years, 2024 and 2025.

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[53] Order No. 92607 at 33–34, *Potomac Electric Power Company's Application for Adjustments to its Retail Rates for the Distribution of Electric Energy* (Case No. 9820, Aug. 28, 2026).
[54] www.inflationcalculator.com.

N. Other OPC Adjustments

Q. Do your schedules include adjustments from other OPC witnesses?

A. Yes, I have incorporated the recommendations of OPC witnesses Dennis Stephens, Paul Alvarez, and Ron Nelson. Together, these recommendations reduce plant-in-service by $152.388 million. This adjustment also has corresponding adjustments to rate base and expenses, which I have illustrated in Exhibit JD-1, Schedule B-2.

O. Flow Through Adjustments

Income Taxes

Q. Please discuss your adjustment to income tax.

A. The adjustment is a flow-through from OPC's adjustments to O&M expense. The total of OPC's O&M expense reductions effectively increase operating income. As a result, income tax is increased. OPC's adjustments increase federal income taxes and state income taxes by $11.310 million in the test year, as shown on Exhibit JD-1, Schedule C-13.

Interest Synchronization

Q. Please discuss your adjustment to interest synchronization.

A. The adjustment is a flow-through from OPC's adjustments to rate base. As OPC's adjustments to rate base decrease rate base, it has the effect of decreasing interest expense which increases income tax expense. My adjustment increases income tax expense by $1.356 million in the test year as shown on Exhibit JD-1, Schedule C-14.

CONCLUSION

Q. Does this conclude your testimony?

A. Yes. However, I reserve the right to supplement my testimony upon receipt of additional relevant information. It should be noted that silence on any issues should not be interpreted as acceptance of any company proposal.

QUALIFICATIONS OF JOHN DEFEVER

John Defever, CPA is a regulatory consultant with Larkin & Associates. As such, Mr. Defever is responsible for the review and analysis of regulatory filings and the preparation of testimony, discovery requests, briefs, schedules, exhibits and reports. Mr. Defever also assists with the annual audit of a Michigan Railroad Company. Mr. Defever has been employed with the firm of Larkin and Associates since 2010.

Mr. Defever has performed work in the field of utility regulation on behalf of public service commission staffs, state attorney generals and consumer groups concerning regulatory matters before regulatory agencies in Alaska, California, Connecticut, District of Columbia, Florida, Hawaii, Iowa, Maine, Maryland, Massachusetts, Mississippi, Oregon, New Hampshire, and Vermont.

Mr. Defever received a Bachelor of Business Administration, Major: Accounting from Eastern Michigan University and an Associate in Applied Science at Schoolcraft College. Mr. Defever is a member of the Michigan Association of Certified Public Accountants and maintains continuing professional education in accounting, auditing, and taxation.

Partial list of utility cases participated in:

Docket No. 10-02-13	Aquarion Water Company of Connecticut Connecticut Department of Utility Control
Docket No. 10-70	Western Massachusetts Electric Company Massachusetts Department of Public Utilities
Docket No. 10-12-02	Yankee Gas Services Company Connecticut Department of Utility Control
Docket No. 11-01	Fitchburg Gas & Electric Light Company Massachusetts Department of Public Utilities
Case No. 9267	Washington Gas Light Company Maryland Public Service Commission

QUALIFICATIONS OF JOHN DEFEVER

Case No. 9286	Potomac Electric Power Company Maryland Public Service Commission
Docket No. 13-06-08	Connecticut Natural Gas Corporation Connecticut Public Utility Regulatory Authority
Docket No. 13-90	Fitchburg Gas & Electric Light Company Massachusetts Department of Public Utilities
Docket No. 8190	Green Mountain Power Company Before the Vermont Public Service Board
Docket No. 8191	Green Mountain Power Company Alternative Regulation Before the Vermont Public Service Board
Case No. 9354	Columbia Gas of Maryland, Inc. Maryland Public Service Commission
Docket No. 13-135	Western Massachusetts Electric Company Massachusetts Department of Public Utilities
Docket No. 14-05-06	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 13-85	Massachusetts Electric Company and Nantucket Electric Company D/B/A/ as National Grid Massachusetts Department of Public Utilities
Case No. 9390	Columbia Gas of Maryland, Inc. Maryland Public Service Commission
Docket No. 15-03-01	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 15-03-02	United Illuminating Company Connecticut Public Utilities Regulatory Authority.

QUALIFICATIONS OF JOHN DEFEVER

Docket No. 15-149	Western Massachusetts Electric Company Massachusetts Department of Public Utilities
Docket No. 8710	Vermont Gas Systems Inc. Before the Vermont Public Service Board
Docket No. 8698	Vermont Gas Systems Inc. Alternative Regulation Before the Vermont Public Service Board
U-15-091 / U-15-092	College Utilities Corporation Golden Heart Utilities, Inc. Regulatory Commission of Alaska
Docket No.16-06-04	United Illuminating Company Connecticut Public Utilities Regulatory Authority
Docket No. 15-05-42	Southern Connecticut Gas Company Connecticut Public Utilities Regulatory Authority
Docket No. 20160251-EI	Florida Power & Light Company Florida Public Service Commission
Docket No. 20170141-SU	KW Resort Utilities Florida Public Service Commission
Application No. A.16-09-001	Southern California Edison California Public Utilities Commission
Case No. 18-0409-TF	Vermont Gas Systems, Inc. Vermont Public Utility Commission
Docket No. 17-10-46	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 2017-0105	Hawaii Gas Company Hawaii Public Utilities Commission

QUALIFICATIONS OF JOHN DEFEVER

Docket No. 18-03-01	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 18-03-02	United Illuminating Company Connecticut Public Utilities Regulatory Authority
Docket No. A.17-11-009	Pacific Gas & Electric California Public Utilities Commission
Docket No. 18-05-16	Connecticut Natural Gas Connecticut Public Utilities Regulatory Authority
Docket No. 18-05-10	Yankee Gas Connecticut Public Utilities Regulatory Authority
Docket No. 18-11-12	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 18-07-10	SJW Group and Connecticut Water Service Connecticut Public Utilities Regulatory Authority
Docket No. 2018-0388	Kona Water Service Company Hawaii Public Utilities Commission
Docket No. RPU-2019-0001	Interstate Power and Light Iowa Utilities Board
Docket No. DE 19-057	Public Service Company of New Hampshire New Hampshire Public Utilities Commission
Application No. A.19-08-013	Southern California Edison Public Utilities Commission
Docket No. D.P.U. 19-120	NSTAR Gas Company d/b/a Eversource Energy Massachusetts Department of Public Utilities
Docket No. 2019-00333	Maine Water Company – Skowhegan Division Public Utilities Commission

QUALIFICATIONS OF JOHN DEFEVER

Docket No. D.P.U. 19-113	Massachusetts Electric Company & Nantucket Electric Company Each d/b/a National Grid
Docket No. 20-03-01	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 20-03-02	United Illuminating Company Connecticut Public Utilities Regulatory Authority
Docket No. 20-12-30	Connecticut Water Company Connecticut Public Utilities Regulatory Authority
Docket No. 20-08-03	The Connecticut Light and Power Company & The United Illuminating Company Connecticut Public Utilities Regulatory Authority
Docket No. 20-120	National Grid Massachusetts Department of Public Utilities
Docket No. 21-01-03	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 21-01-04	United Illuminating Company Connecticut Public Utilities Regulatory Authority
Case No. 21-887-EL-AIR	Duke Energy Ohio Public Utilities Commission of Ohio
Application No. 21-06-021	Pacific Gas & Electric 2023 GRC California Public Utilities Commission
Docket No. 22-07-01	Aquarion Water Company Connecticut Public Utilities Regulatory Authority
Docket No. 22-01-03	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority

QUALIFICATIONS OF JOHN DEFEVER

Docket No. 22-01-04	United Illuminating Company Connecticut Public Utilities Regulatory Authority
Docket No. 22-057-03	Dominion Energy Resources Utah Public Service Commission
Docket No. 22-22	NSTAR Electric Massachusetts Department of Public Utilities
Docket No. 22-143	NSTAR Storm Massachusetts Department of Public Utilities
Docket No. 22-08-08	United Illuminating Company, Connecticut Public Utilities Regulatory Authority
Formal Case No. 1169	Washington Gas Light District of Columbia Public Service Commission
Case No. 22-900-EL-SSO	Dayton Power & Light, d/b/a AES Ohio Public Utilities Commission of Ohio
Docket No. 23-08-32	Connecticut Water Company Connecticut Public Utilities Regulatory Authority
Docket No. 23-01-03	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 23-01-04	United Illuminating Company Connecticut Public Utilities Regulatory Authority
Case No. 2023-00147	Taylor Country Rural Electric Cooperative Before The Public Service Commission
Docket No. DE-23-039	Liberty Electric New Hampshire Public Utilities Commission
Docket No. DG-23-039	Liberty Gas New Hampshire Public Utilities Commission

QUALIFICATIONS OF JOHN DEFEVER

Docket No. 23-24	National Grid Storm Massachusetts Department of Public Utilities
Docket No. 23-150	National Grid Rate Case Massachusetts Department of Public Utilities
Application No. 23-05-010	Southern California Edison California Public Utilities Commission
Case No. 2024-00092	Columbia Gas Kentucky of Kentucky, Inc. Before The Public Service Commission
Docket No. R-2024-3046931	PECO Energy Company-Electric Division Pennsylvania Public Utility Commission
Docket No. R-2024-3046932	PECO Energy Company-Gas Division Pennsylvania Public Utility Commission
Docket No. 24-12-01	Yankee Gas Connecticut Public Utilities Regulatory Authority
Docket No. 24-10-04	United Illuminating Company Connecticut Public Utilities Regulatory Authority
Case No. 2025-00122	Kentucky American Water Company Before The Public Service Commission

Baltimore Gas & Electric Company
Electric Distribution Rate Case
Case No. 9888
Test Year Ended March 31, 2026

Exhibit JD-1

Accompanying the Direct Testimony of John Defever, CPA

Table of Contents

Baltimore Gas & Electric Company
Test Year Ended March 31, 2026

Case No. 9888
Exhibit JD-1
Schedule A

Overall Financial Summary
(000s)

Line No.	Description	Per Company (A)	Difference (B)	Per OAG (C)	Reference (D)
1	Rate Base	$ 6,055,795	$ (217,008)	$ 5,838,787	Schedule B
2	Requested Rate of Return	7.68%		6.07%	Schedule D
3	Required Operating Income	$ 465,085	$ (110,671)	$ 354,414	Line 1 x Line 2
4	Less: Adjusted Operating Income	$ 355,282	$ 29,982	$ 385,264	Schedule C
5	Income Deficiency / (Sufficiency)	$ 109,803	$ (140,653)	$ (30,850)	Line 3 - Line 4
6	Gross Revenue Conversion Factor	1.421770		1.42177	Exhibit JCF-5E
7	Revenue Increase Requested	$ 156,115	$ (199,976)	$ (43,862)	Line 5 x Line 6

Source:
Exhibit JCF-5E

Baltimore Gas & Electric Company
Test Year Ended March 31, 2026

Rate Base
($000s)

Line No.	Description	Per Company (A)	OPC Adjustments (B)	OPC (C)
1	Electric Plant	$ 10,152,596	$ (152,388)	$ 10,000,208
2	Accumulated Depreciation and Amortization	$ (3,281,952)	$ 1,554	$ (3,280,398)
3	Materials and Supplies	$ 45,455		$ 45,455
4	Cash Working Capital	$ 25,472	$ (1,266)	$ 24,206
5	Accumulated Deferred Income Taxes	$ (1,023,941)	$ (64,909)	$ (1,088,850)
6	Prepaid Pension/OPEB Liab.	$ 36,798		$ 36,798
7	Customer Advances and Deposits	$ (120,245)		$ (120,245)
8	Regulatory Assets and Liabilities	$ 221,613		$ 221,613
9	Other	$ -		$ -
10	Total Rate Base	$ 6,055,795	$ (217,008)	$ 5,838,787

Source:
Exhibit JCF-5E

Baltimore Gas & Electric Company
Test Year Ended March 31, 2026

Net Operating Loss Carryforward

Line No.	Description		($000s) Adjustment	Reference
1	Rate Base Reduction	$	(80,278)	Rate Base Adj 10E

Baltimore Gas & Electric Company
Test Year Ended March 31, 2026

OPC Plant In Service Adjustments and Flow Through Adjustments

Line No.	Description		($000s) Adjustment	Reference
	RATE BASE			
1	OPC Witness Nelson	$	(8,065)	
2	OPC Witness Alvarez	$	(80,497)	
3	OPC Witness Stephens	$	(63,826)	
4	Total Reduction to Plant In Service	$	(152,388)	
5	Accumulated Depreciation	$	1,554	-Line 5/2
6	Accumulated Deferred Income Taxes	$	15,369	-Line 1 X Line 9
	OPERATING EXPENSES			
7	Depreciation Expense	$	(3,109)	Line 1 X 2.04% [a]
8	Property Tax Expense	$	(2,124)	Line 1 X Line 12
9	Test Year ADIT	$	1,023,941	JCF-5E
10	Test Year Plant In Service	$	10,152,596	JCF-5E
11	ADIT Ratio		10.09%	Line 7/Line 8
12	Test Year Property Tax Expense	$	141,522	OIA 17E
13	Test Year Plant In Service	$	10,152,596	JCF-5E
14	Property Tax Ratio		1.39%	Line 10/Line 11

Source:
[a] OIA-28 & 29 Workpaper Tab 6 (2.04%)

Baltimore Gas & Electric Company
Test Year Ended March 31, 2026

Cash Working Capital

Line No.	Description	Line of Business	CWC Expense		OPC Adjs	OPC CWC Expense	Net Lag Days	Updated Cash Advanced
1	Net Metering Costs	Electric	4,948,177			4,948,177	(141.4)	($1,916,910)
2	Salaries and Wages	Electric	126,453,553	$	(11,634,556)	114,818,997	15.9	$5,001,704
3	Fringe Benefits	Electric	33,483,579	$	(887,103)	32,596,476	23.7	$2,116,538
4	Other Oper & Maint Expense	Electric	466,288,744	$	(25,162,890)	441,125,854	3.9	$4,713,400
5	Property Taxes	Electric	129,261,263	$	(1,234,000)	128,027,263	91.3	$32,024,354
6	Payroll Taxes	Electric	9,805,751	$	(902,193)	8,903,558	15.9	$387,854
7	PSC Assessment	Electric	2,337,631			2,337,631	88.3	$565,515
8	Electric Environmental Surcharge	Electric	4,204,705			4,204,705	(0.7)	($8,064)
9	Universal Service Fund	Electric	18,133,997			18,133,997	(2.3)	($114,269)
10	GRT Taxes	Electric	49,564,151			49,564,151	(3.6)	($488,852)
11	Other Taxes	Electric	3,970,324			3,970,324	8.4	$91,372
12	Current Taxes	Electric	(49,738,147)	$	11,005,000	(38,733,147)	(2.8)	$297,131
13	Interest Expense	Electric	129,140,157			129,140,157	(48.8)	($17,265,862)
14	Interest on Customer Deposits	Electric	3,255,719			3,255,719	(134.3)	($1,197,926)
15	Total Electric Cash Working Capital Based on New Lag Days - 2024 Lag Study		$931,109,604	$	(28,815,741)	$902,293,862		$24,205,984
16	Company Request							25,471,661
17	OPC Adjustment							$ (1,265,677)

Source:
Frain Revenue Requirement Exhibits 4-6 (Tab_NM3Elec_CWC_Impact New Days)

Baltimore Gas & Electric Company
Test Year Ended March 31, 2026

Case No. 9888
Exhibit JD-1
Schedule C

Operating Income
($000s)

Line No.	Description	Per Company	OPC Adjustments	Per OPC
		(A)	(B)	(C)
1	Operating Revenues			
2	Sales of Electricity	$ 1,664,604		$ 1,664,604
3	Other Revenues	$ 52,175		$ 52,175
4	Total Operating Revenues	$ 1,716,779		$ 1,716,779
5	Operating Expenses			
6	Net Metering Costs	$ 4,948		$ 4,948
7	Operation and Maintenance	$ 719,116	$ (35,157)	$ 683,959
8	Depreciation and Amortization	$ 364,500	$ (3,109)	$ 361,391
9	Other Taxes	$ 229,967	$ (2,835)	$ 227,132
10	Current Income Taxes	$ (40,450)	$ 11,119	$ (29,331)
11	Deferred Income Taxes	$ 96,835		$ 96,835
12	Investment Tax Credit Adjustments	$ (12)		$ (12)
13	Total Operating Expenses	$ 1,374,904	$ (29,982)	$ 1,344,922
14	Allowance For Funds Used During Construction	$ 16,335		$ 16,335
15	Interest on Customer Deposits	$ (2,928)		$ (2,928)
16	Net Operating Income	$ 355,282	$ 29,982	$ 385,264

Source:
Exhibit JCF-5E

Line No.	Description		($000s) Test Year	Source
			(A)	
1	Operating Income Per Company	$	355,282	
2				
3	OPC Adjustments:			
4	BOD Expense	$	192	Schedule C-1
5	Business and Economic Development	$	399	Schedule C-2
6	Incentive Compensation	$	6,766	Schedule C-3
7	Severance Expense	$	2,403	Schedule C-4
8	Inflation	$	23,671	Schedule C-5
9	Employee Stock Purchase Plan Discount	$	237	Schedule C-6
10	Supplemental Executive Retirement Plan Expense	$	612	Schedule C-7
11	Employee Activity Costs and Awards	$	316	Schedule C-8
12	Executive Financial Planning Expense	$	39	Schedule C-9
13	Dues	$	33	Schedule C-10
14	FlexPay	$	490	Schedule C-11
15	Payroll Tax	$	711	Schedule C-12
16	Property Tax	$	2,124	Schedule B-2
17	Depreciation Expense	$	3,109	Schedule B-2
18				
19				
20				
21				
22	Income Tax Expense	$	(12,666)	Schedules C-13, C-14
23	NOL	$	1,547	Testimony
24	OPC Net Operating Income	$	385,264	

BOD Expense

Line No.	Description	($000s) Test Year		Reference
1	Company Amount	$	256	OPCDR02-01
2	Percent Allocated to Shareholders		-75%	Testimony
3	OPC Adjustment	$	(192)	Line 1 X Line 2

Baltimore Gas & Electric Company
Test Year Ended March 31, 2026

Business and Economic Development

Line No.	Description	($000s) Test Year	Reference
1	Company Amount	$ 399	OPCDR02-03
2	OPC Recommended Amount	$ -	Testimony
3	OPC Adjustment	$ (399)	Line 2 - Line 1

Incentive Compensation

Line No.	Description		($000s) Test Year	Reference
1	Company Amount	$	18,463	OPCDR02-44
2	Company Reduction Related to Incentive Compensation	$	(4,932)	OIA 19 E WP
3	Company Adjusted Test Year Amount	$	13,531	Line 1 + Line 2
4	OPC Recommended Sharing		-50%	Testimony
5	OPC Adjustment	$	(6,766)	Line 3 X Line 4

Severance Expense

Line No.	Description		($000s) Test Year	Reference
1	Company Amount	$	2,403	OPCDR02-100
2	OPC Recommended Amount	$	-	Testimony
3	OPC Adjustment	$	(2,403)	Line 2 - Line 1

Inflation

Line No.	Description	($000s) Test Year		Reference
1	Company Amount	$	23,671	OIA 31E
2	OPC Amount	$	-	Testimony
3	OPC Adjustment	$	(23,671)	Line 2 - Line 1

Baltimore Gas & Electric Company
Test Year Ended March 31, 2026

Employee Stock Purchase Plan Discount

Line No.	Description	($000s) Test Year	Reference
1	Company Amount	$ 237	OPCDR02-22 Revised
2	OPC Amount	$ -	Testimony
3	OPC Adjustment	$ (237)	Line 2 - Line 1

Baltimore Gas & Electric Company
Test Year Ended March 31, 2026

Supplemental Executive Retirement Plan Expense

Line No.	Description	($000s) Test Year	Reference
1	Company Amount	$ 612	OPCDR02-96
2	OPC Amount	$ -	Testimony
3	OPC Adjustment	$ (612)	Line 2 - Line 1

Baltimore Gas & Electric Company
Test Year Ended March 31, 2026

Employee Activity Costs and Awards

Line No.	Description	($000s) Test Year	Reference
1	Company Amount	$ 316	OIA-2E
2	OPC Amount	$ -	Testimony
3	OPC Adjustment	$ (316)	Line 2 - Line 1

Baltimore Gas & Electric Company
Test Year Ended March 31, 2026

Case No. 9888
Exhibit JD-1
Schedule C-9

Executive Financial Planning Expense

Line No.	Description		($000s) Test Year	Reference
1	Company Amount	$	39	OPCDR02-30 Revised
2	OPC Amount	$	-	Testimony
3	OPC Adjustment	$	(39)	Line 2 - Line 1

Baltimore Gas & Electric Company
Test Year Ended March 31, 2026

Dues

Case No. 9888
Exhibit JD-1
Schedule C-10

Line No.	Description	($000s) Test Year	Reference
1	Company Amount	$ 33	Line 12
2	OPC Amount	$ -	Testimony
3	OPC Adjustment	$ (33)	Line 2 - Line 1

Line No.	Description	($000s) Test Year		Reference
1	Company Amount	$	490	OIA-32
2	OPC Amount	$	-	Testimony
3	OPC Adjustment	$	(490)	Line 2 - Line 1

Source:
Per OPC Witness John Howat

Baltimore Gas & Electric Company
Test Year Ended March 31, 2026

Payroll Tax

Line No.	Description		($000s) Test Year	Reference
1	OPC Adjustments to Incentive Compensation, Severance	$	(9,169)	Schedule C-4, C-5
2	Payroll Tax Ratio		7.75%	Line 6
3	OPC Adjustment	$	(711)	Line 1 X Line 2
4	Payroll Taxes	$	9,805,751	Schedule B-3
5	Payroll Expense	$	126,453,553	Schedule B-3
6	Payroll Tax Ratio		7.75%	Line 4/Line 5

Baltimore Gas & Electric Company
Test Year Ended March 31, 2026

Income Tax Expense

Line No.	Description		($000s) Test Year	Reference
	Federal Income Tax			
1	OPC Operating Income Adjustments (Schedule C)	$	(41,101)	Schedule C
2	Less State Income Tax	$	3,391	Line 8
3	Total	$	(37,710)	Line 1 + Line 2
4	Federal Income Tax Rate		21.000%	Exhibit JCF-6E
5	OPC Adjustment to Federal Income Expense	$	7,919	Line 3 X Line 4
	State Income Tax Rate			
6	Operating Income Adjustments	$	(41,101)	Line 1
7	State Income Tax Rate		8.250%	Exhibit JCF-6E
8	OPC Adjustment to State Income Tax	$	3,391	Line 6 X Line 7
9	OPC Total Adjustments to Income Tax	$	11,310	Line 5 + Line 8

Baltimore Gas & Electric Company
Test Year Ended March 31, 2026

Interest Synchronization

Line No	Description		($000s) Test Year	Reference
1	Rate base, as adjusted		$ 5,838,787	Schedule B
2	Weighted Cost of Debt		2.27%	Schedule D
3	Interest Deduction for Tax Purposes		$ 132,540	Line 1 X Line 2
4	Interest Deduction, per Company		$ 137,467	OIA 37E
5	Increase/(Decrease) in Deductible Interest		$ (4,927)	Line 3 - Line 4
6	Consolidated Income Tax Rate		27.5175%	Line 15
7	Increase/(Decrease) to Income Tax Expense		$ 1,356	-Line 5 X Line 6
8	State Income Tax Increase		$ 406	-Line 5 X Line 12
9	Federal Income Tax Increase		$ 949	-Line 5 X Line 13
10	Total Increase/(Decrease) to Income Tax Expense		$ 1,356	
11	Federal Tax Rate	0.21		
12	State Tax Rate	0.0825		
13		0.192675		
14	State Tax Rate	0.0825		
15	Consolidated Income Tax Rate	0.275175		

Source:Exhibit JCF-4E

Baltimore Gas & Electric Company
Test Year Ended March 31, 2026

Rate of Return

Company

Line No.	Description	Ratio	Cost	Weighted Cost
1	Long Term Debt	48.00%	4.72%	2.27%
2	Common Equity	52.00%	10.40%	5.41%
3	Total	100.00%		7.68%

OPC

Line No.	Description	Capital Structure	Cost Rate	Weighted Cost
4	Long Term Debt	48.00%	4.72%	2.27%
5	Common Equity	52.00%	7.30%	3.80%
6	Total	100.00%		6.07%

Source:
Lines 1-3: Exhibit JCF-5E
Line 4-6: OPC Witness Daniel Cassara

Exhibit JD-2

Discovery Responses Relied On

PUBLIC

Case No. 9888
Baltimore Gas and Electric Co.
Response to OPC Data Request 2
Request Received: August 06, 2026
Response Date: August 20, 2026
Sponsor(s): John C. Frain; Nancy McCart

Item No.: OPCDR02-01

Board of Director ("BOD") Fees and Meeting Costs. Provide the total amount of fees paid and benefit expenses to Exelon's BODs and total costs incurred for all BOD meetings that are allocated to MGE for each of the years 2021, 2022, 2023, 2024, 2025 and included for recovery in the adjusted test year. Break these expenses out by category (including but not limited to per diems, medical benefits, retainers, travel, etc.)

RESPONSE:

See below for BGE Board of Directors' compensation for each of the years 2021, 2022, 2023, 2024, 2025 and included in the adjusted test year of the current rate proceeding. Further breakout of costs is not available in the Company's accounting general ledger.

Year	Amount
2021	$179,775
2022	$158,732
2023	$238,062
2024	$205,736
2025	$202,931
Test Year	$256,314

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Sponsor(s): John C. Frain; Nancy McCart

Item No.: OPCDR02-02

Board Members of non-profit organizations. Refer to page 22 of the Frain Testimony, lines 1-2. Provide the total amounts of dues/contribution expense by organization included in the adjusted test year. For each organization state whether BGE employees are board members.

RESPONSE:

BGE objects to OPCDR02-02 to the extent that it seeks information that is not relevant to this proceeding. BGE is not seeking recovery of contributions. Subject to and without waiving this objection, see *OPCDR02-02-Attachment 1* for dues paid to organizations included in the adjusted test year including whether BGE employees are board members of each listed organization. All contributions are charged below the line and therefore, are not included in the adjusted test year amounts.

Case No. 9888
OPC Data Request 2
Item 2
Attachment 1

Dues Expense by Organization - Electric Distribution Share

Organization	Company Employee Board Members	Test Year Ended March 31, 2026 Amount
BALTIMORE CITY CHAMBER OF COMMERCE INC	Yes	3,010
CARROLL COUNTY CHAMBER OF COMMERCE	No	933
DOWNTOWN PARTNERSHIP OF BALTIMORE INC	Yes	33,110
HARFORD COUNTY CHAMBER OF	Yes	704
HOWARD COUNTY CHAMBER OF COMMERCE	Yes	1,956
MARYLAND CHAMBER OF COMMERCE	Yes	10,234
MD-DC UTILITIES ASSOCIATION	Yes	2,408
NORTHERN ANNE ARUNDEL COUNTY	Yes	602
TOWSON CHAMBER OF COMMERCE	No	617
CEATI INTERNATIONAL INC	No	8,311
OTD OPERATIONS TECH DEVELOPMENT	No	103,797
MARYLAND HISPANIC CHAMBER OF COMMERCE	No	15,050
WORLD TRADE CENTER INSTITUTE INC	Yes	3,636
PEAK LOAD MANAGEMENT ALLIANCE INC	Yes	5,450
Total		$ 189,820

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Sponsor(s): John C. Frain; Nancy McCart

Item No.: OPCDR02-03

Business and Economic Development Expenses. Provide the total business and economic development expenses (direct and allocated) for each of the years, 2021, 2022, 2023, 2024, 2025, and the amount included for recovery in the adjusted test year.

RESPONSE:

Please see *OPCDR02-03-Attachment 1* for the Company's business and economic development expenses for electric distribution for each of the years requested.

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Item No.: OPCDR02-04

Business and Economic Development. Identify all employees (direct and allocated) that engage in business and economic development activities on behalf of the Company, Service Company and parent company. For each employee, provide in schedule form:

(a) Job title
(b) Total fully loaded compensation and the amounts charged to BG&E (direct and allocated) for each of the years 2021, 2022, 2023, 2024, 2025, and included for recovery in the adjusted test year and the accounts charged.
(c) Provide the percent of time spent on business development activities in each of the years in subpart a, and expected in the adjusted test year.
(d) Provide a description of the business development activities each year and whether each is specific to Maryland. Identify specific projects that the business development relates to.
(e) All company-paid or reimbursed expenses or allowances (direct and allocated) for each of the years in subpart a and included in the adjusted test year and the accounts charged.

RESPONSE:

a. The Economic Development Department consists of three employees: one Manager and two Economic Development Specialists.

b. See below for a summary of fully loaded compensation costs of the Economic Development function charged to the electric distribution line of business. All Economic Development costs are recorded as O&M expense.

2021	2022	2023	2024	2025	Test Year
$225,811	$163,972	$203,518	$218,063	$350,438	$349,879

c. The three positions noted above spend virtually all their time on economic development activities.

d. See below for a summary of each employee's main duties:

Title	Primary Responsibilities
Manager, Economic Development	Leads Economic Development strategy, business attraction and retention efforts, stakeholder engagement, strategic customer development, economic development programs, and economic growth initiatives.
Economic Development Specialist	Supports business attraction, customer engagement, project development, economic development program administration, and stakeholder coordination.
Economic Development Specialist	Supports business recruitment, project management, economic development initiatives, partner engagement, and strategic customer support activities.

In general, the Business and Economic Development function is responsible for attracting, retaining, and expanding business and industry within the Company's service territory; supporting site selection and business expansion projects; administering economic development initiatives and incentive programs; facilitating strategic customer development; and maintaining relationships with state, regional, and local economic development organizations. These activities include administration of the Smart Energy for Economic Development (SEED) Program, support for strategic customer projects, stakeholder engagement, and economic development program management.

e. The requested information is not tracked and thus not available.

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Item No.: OPCDR02-20

Early Retirement Offers.

(a) Provide the amount of early retirement offer expenses (direct and allocated) for each of the years 2021, 2022, 2023, 2024, 2025 and the amount included for recovery in the adjusted test year.
(b) Provide a detailed description of each of the early retirement offers.
(c) State whether the Company has plans to offer early retirement to any employees in the remainder of 2026 and 2027.

RESPONSE:

(a) There were no early retirement offers in any of the periods requested.

(b) Please refer to the response to subpart a, above.

(c) During the second quarter of 2026, the Company announced a targeted Voluntary Separation Program (VSP) for certain eligible non-represented employees. Under the terms of the VSP, employees who are otherwise eligible for retiree health care benefits under Exelon's applicable health care plans for retirees will be eligible to receive benefits if they are age 50 or older with 10 or more years of service (or would have achieved age 50 and 20 years of service during the separation period). Eligible employees who elected to participate in the VSP and have been approved will be exiting the organization from October 2026 – September 2027, based on business needs.

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Revised Response Date: September 17, 2026
Sponsor(s): John C. Frain

Item No.: OPCDR02-22

Employee Stock Purchase Plan/Stock Discount.

(a) Does the Company offer stock or discounted stock to its employees? If so, provide a detailed description of these employee benefits.
(b) Specify which employee categories are eligible for this benefit in the test year.
(c) State how many employees utilized this benefit in the test year.
(d) Provide the amount of this expense (direct and allocated) included for recovery in the adjusted test year.

REVISED RESPONSE:

(a) Yes, the Company offers discounted stock to its employees. Under the Employee Stock Purchase Plan (ESPP), eligible employees can contribute 1% to 10% of their pay through after-tax payroll deductions to purchase Exelon common stock. Shares are purchased at a 10% discount using a lookback feature, meaning the purchase price is based on the lower of the stock price at the beginning or end of the offering period.

(b) Employees that have been employed at Exelon for 90 days and work at least 20 hours per week are eligible to enroll.

(c) The information requested is available by purchase period, which is on a quarterly basis. Please see table below for the number of BGE employees participating in the ESPP.

Purchase Period End Date	# of Employees Participating
06/30/2025	1,061
09/30/2025	1,052
12/31/2025	1,051
03/31/2026	1,053

(d) Please see the table below for the Company's ESPP expenses for each of the years 2021, 2022, 2023, 2024, 2025, and the 12-month period ending March 31, 2026. ESPP expenses estimated to have been allocated to the electric distribution line of business.[1]

[1] ESPP expenses have been revised to reflect estimates of the electric distribution only portion of total BGE ESPP expenses provided in the initial response to this data request. As noted in its initial response to this data request, the requested information is not tracked separately within BGE's accounting general ledger system. As these costs are recorded to the fringe benefit clearing account, to arrive at an estimate for the electric distribution only expense

Year	ESPP Expenses – Electric Distribution
2021	$167,044
2022	174,891
2023	198,140
2024	210,125
2025	232,003
Apr 2025- Mar 2026	236,992

portion, these costs were allocated using BGE's fringe benefit labor burden allocator and the A&G allocator for the time periods in question.

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Item No.: OPCDR02-26

Employee Recognition/Awards Expense.

(a) Identify the total amount of employee recognition/awards expense (direct & allocated) for each of the years 2021, 2022, 2023, 2024, 2025, and included for recovery in the adjusted test year. (e.g., longevity awards, etc.).

(b) Provide a description of the Company's employee recognition program.

RESPONSE:

Please see *OPCDR02-26-Attachment 1* for the Company's electric distribution share of total employee recognition/awards expense for each of the years requested. BGE's rewards and recognition programs are designed to acknowledge and reward significant employee contributions to the success of the Company. Rewards include cash awards and points-based recognition awards. Company executives are excluded from the program. The Commission ordered in Case No. 9299, Order No. 85374, that costs associated with rewards and recognition ("employee activity costs") be shared on a 50/50 basis between customers and shareholders. Please see Company Exhibit JCF-5E, OIA-2E, "Eliminate Certain Employee Activity Costs" for the removal of these costs from the historical test year.

BALTIMORE GAS AND ELECTRIC

SUMMARY OF EMPLOYEE RECOGNITION / AWARDS EXPENSE- ELECTRIC DISTRIBUTION SHARE

For the Years 2021-2025 & the Test Year (4/2025 - 3/2026)

	2021	2022	2023	2024	2025	Test Year *
Total employee recognition/awards expense	$ 583,530	$ 822,581	$ 598,627	$ 560,913	$ 691,852	$ 631,418

* - Test year amount ties to OIA-2E "Eliminate Certain Electric Employee Activity Costs"

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Revised Response Date: September 17, 2026
Sponsor(s): John C. Frain

Item No.: OPCDR02-30

Financial Planning Services.

(a) Does the Company offer financial planning services to employees as a benefit? If so, provide a description of this benefit and including the employee categories that are eligible for the benefit.
(b) Provide the total cost of this expense (direct and allocated) for each of the years 2021, 2022, 2023, 2024, 2025, and included for recovery in the adjusted test year.

REVISED RESPONSE:

(a) The Company offers financial planning services to employees at the vice president level and above. Executives may receive financial counseling support to assist with personal financial planning, including:

- Benefits and compensation planning
- Income tax planning and preparation
- Investment planning (excluding asset management fees)
- Risk management
- Retirement, long-term cash flow, and higher education planning
- Estate planning (excluding the preparation of the legal documents)

The program excludes investment management fees and expenses related to children's financial planning or tax preparation. Executives can use the Company's preferred provider, Goldman Sachs Ayco, or seek reimbursement for other financial planning services providers.

(b) Provided below are the financial planning services costs estimated to have been allocated to the electric distribution line of business.[1]

[1] Financial planning service costs have been revised to reflect estimates of the electric distribution only portion of total BGE financial planning service costs provided in the initial response to this data request. To arrive at an estimate for the electric distribution only portion, the Company applied the A&G Allocator to the total BGE expense for the time periods in question.

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Item No.: OPCDR02-34

Incentive Compensation. Provide complete copies of all incentive compensation plans, bonus programs or other incentive award programs in effect at the Company for each of the years 2024, 2025 and 2026.

RESPONSE:

Please see *OPCDR02-34 CONFIDENTIAL Attachments 1 through 15.*

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Item No.: OPCDR02-35

Incentive Compensation. For each incentive plan, for each of the years 2021, 2022, 2023, 2024 and 2025 provide the number of employees eligible under the plan for incentive compensation payment and number of eligible employees that did not receive incentive compensation payment.

RESPONSE:

The number of Company employees eligible for BGE's Annual Incentive Plan (AIP) for each of the years 2021, 2022, 2023, 2024 and 2025 is shown in the table below, along with the number of eligible employees that did not receive (DNR) an AIP payment.

	2021		2022		2023		2024		2025	
	Elig	DNR	Elig	DNR	Elig	DNR	Elig	DNR	Elig	DNR
Totals	3087	68	3073	51	3256	26	3348	18	3362	20

For the Company's long-term incentive plans (LTIP), the number of BGE employees who are eligible for an award are listed in the table below for each of the years 2021, 2022, 2023, 2024 and 2025. If an employee is eligible, they receive an award. See table legend for a mapping of each of the four LTIPs to the employee levels listed in the table. Please refer to OPCDR02-34 CONFIDENTIAL Attachments 2 – 5, 7 – 10, and 12 – 15 for the plan documents for each LTIP for 2023, 2024 and 2025, respectively.

	Number of Employees by Year				
Employee Level	2021	2022	2023	2024	2025
Senior Vice Presidents and above	6	5	5	3	4
Vice Presidents	10	11	12	12	10
Key Managers	91	95	102	112	122

<u>LTIP Legend</u>
Performance Share Award Program is for Senior Vice Presidents and above
Restricted Stock Unit Award Program is for Senior Vice Presidents and above
Long-Term Performance Plan is for Vice Presidents
Long-Term Performance Cash Award Program is for Key Managers and Vice Presidents

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Item No.: OPCDR02-41

Incentive Compensation. Is there a financial goal, that if not met, would result in no incentive compensation payments being made? If so, identify the goal.

RESPONSE:

Yes. Please see OPCDR02-34 CONFIDENTIAL Attachments 5, 10, and 15.

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Sponsor(s): John C. Frain

Item No.: OPCDR02-44

Incentive Compensation. Provide the total amount (direct and allocated) of incentive compensation broken out by plan, including the profit sharing plan) for each of the years 2021, 2022, 2023, 2024, 2025 and included for recovery in the adjusted test year. If there are amounts charged to capital provide those separately.

RESPONSE:

Please see *OPCDR02-44-Attachment 1* for the Company's electric distribution costs for each incentive compensation plan broken out by plan, categorized as short-term or long-term, and separated between O&M expense and capital for each of the years 2021, 2022, 2023, 2024, 2025 and the historical test year.

Baltimore Gas and Electric Company
O&M Expense by Incentive Compensation Plan - Electric Distribution Share

	AIP	LTPP	LTPCAP	RSU	PSA
2021	$ 13,171,777	$ 2,057,583	$ 668,777	$ 395,314	$ 1,036,212
2022	12,016,039	2,030,364	465,983	513,949	622,581
2023	13,131,477	2,142,472	492,374	483,212	729,305
2024	12,860,783	2,569,707	594,329	342,689	561,095
2025	13,897,093	2,838,087	563,810	322,134	788,982
HTY	13,882,426	2,937,491	523,568	297,845	821,781

Legend		Category
AIP	- Annual Incentive Plan	Short-term
LTPP	- Long-Term Performance Plan	Long-term
LTPCAP	- Long-Term Performance Cash Award Program	Long-term
RSU	- Restricted Stock Unit Award Program	Long-term
PSA	- Performance Share Award Program	Long-term
HTY	- Historical Test Year	

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Item No.: OPCDR02-52

Inflation. Refer to Operating Income Adjustment 31E Schedule.

(a) For all O&M accounts (excluding labor) where the company simply applied inflation in deriving the adjusted test year amounts (and did not apply any other adjustments) provide the actual amounts by account number for each of the years 2021, 2022, 2023, 2024, 2025 and included for recovery in the adjusted test year.

(b) Provide the same for information for A&G accounts if they are not included in subpart a.

RESPONSE:

Please refer to *OPCDR02-52-Attachment 1* for all O&M accounts (excluding labor) for 2021, 2022, 2023, 2024, 2025 and the historical test year.

FERC Account with Description	2021	2022	2023	2024	2025	Test Year
578400: Maint of comp software	-	-	-	-	56,718	79,738
580000: Oper supervision & engineering	1,837,163	2,204,291	2,270,342	2,122,858	2,334,455	1,720,559
581000: Load dispatching	212,669	195,695	191,549	204,481	175,731	163,028
582000: Station expenses	1,792,565	2,381,548	2,455,613	2,221,079	2,617,389	2,166,081
582100: Operation Energy Storage Equip	-	-	-	96,800	273,520	81,204
583000: Overhead line expenses	(1,079,478)	114	(509,259)	(175,739)	79,262	76,401
584000: Underground line expenses	375,105	287,509	168,352	145,103	18,577	(287)
585000: Street light & sign sys exp	1,739,469	2,113,302	2,431,246	2,778,957	2,646,675	1,725,860
586000: Meter expenses	1,236,046	1,383,214	843,340	984,937	1,084,759	1,011,147
587000: Cust installations exp	454,683	533,413	832,407	950,072	2,101,124	2,585,031
588000: Misc distribution expenses	53,260,891	43,175,317	57,786,330	88,475,518	170,860,041	194,271,662
589000: Rents	595,343	536,819	460,061	554,365	721,286	716,330
592000: Main of station equipment	3,896,741	3,758,512	3,261,333	3,095,151	2,987,835	3,110,750
592200: Maintenan Energy Storage Equip	76,110	40,867	2,091	47,292	14,250	-
593000: Maintenance of overhead lines	35,747,463	42,288,907	43,521,482	87,322,370	54,517,431	48,748,014
594000: Main of underground lines	31,262,788	31,593,448	7,321,370	9,144,098	11,409,919	11,318,390
595000: Main of line transformers	166,533	96,992	47,572	122,032	97,851	116,114
596000: Main of street light&sign sys	3,357,584	2,916,085	1,216,322	1,731,750	1,963,736	2,332,325
597000: Maintenance of meters	550,391	510,377	427,693	432,844	329,634	368,004
598000: Main of misc distrib plant	1,087,284	3,164,664	3,473,946	3,617,515	3,748,804	3,867,203
901000: Supervision	779,286	786,606	862,028	808,125	706,284	573,572
902000: Meter reading expenses	242,862	189,468	299,508	212,903	458,984	319,910
903000: Customer records & collect exp	21,932,780	21,203,877	24,173,316	27,778,267	25,350,796	24,712,398
904000: Uncollectible accounts	5,408,291	6,855,158	13,964,835	10,656,651	12,455,029	13,050,692
905000: Misc cust accounts exp	433,134	510,724	426,542	6,949,185	7,312,496	6,812,209
908000: Customer assistance expenses	62,084	491,063	376,048	374,797	103,521	46,941
909000: Inform and instruct advert exp	1,659,812	1,544,525	1,479,368	1,667,408	1,658,943	1,262,783
910000: Misc cust serv & info exp	1,173,753	1,760,035	2,194,619	2,242,700	2,294,412	2,141,563
920000: Admin & general salaries	35,713,696	37,943,000	44,031,444	40,970,607	34,553,003	28,828,834
921000: Office supplies & expenses	19,150,492	20,036,151	14,801,033	19,613,737	19,506,800	21,526,838
922000: Admin exp transferred (credit)	(3,997,370)	(4,781,790)	(3,889,188)	(4,053,468)	(4,108,167)	(4,390,361)
923000: Outside services employed	81,843,986	84,806,613	93,167,622	97,980,476	104,841,450	116,401,090
924000: Property insurance	274,486	459,801	433,028	418,212	476,575	495,407
925000: Injuries & damages	907,748	1,038,629	1,865,043	1,130,239	1,745,664	2,939,933
926000: Employee pensions & benefits	35,804,687	30,200,962	35,112,329	34,667,019	37,827,896	32,743,627
928000: Regulatory commission exp	97,280	166,114	97,286	319,644	260,889	218,356
930100: General advertising expenses	653,175	1,112,194	1,199,050	1,810,223	1,791,883	1,505,215
930200: Misc general expenses	973,195	703,107	819,069	772,334	701,030	832,577
	$ 339,682,728	$ 342,207,314	$ 357,614,769	$ 448,190,540	$ 505,976,486	$ 524,479,136

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Sponsor(s): John C. Frain

Item No.: OPCDR02-64

Net Operating Losses. Refer to the Frain Testimony page 63. Identify all of the Company's affiliates that have submitted Private Letter Rulings, the dates submitted and the IRS's response.

RESPONSE:

BGE objects to OPCDR02-64 to the extent that it seeks information that is not relevant to this proceeding. BGE is the only Exelon subsidiary seeking a revenue increase in this proceeding. Subject to and without waiving the foregoing objection, the following is a list of utilities affiliated with Exelon that have submitted PLR requests regarding the proper treatment of tax net operating losses for ratemaking purposes:

Company	PLR Submission Date
Atlantic City Electric ("ACE")	October 30, 2025
Commonwealth Edison Company ("ComEd")	February 28, 2025
Baltimore Gas and Electric Company ("BGE")	March 27, 2025
Delmarva Power & Light Company ("DPL")	April 28, 2025
Potomac Electric Power Company ("Pepco")	April 25, 2025

As of the date of this response, the utilities listed above have not received a ruling from the IRS.

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Sponsor(s): John C. Frain

Item No.: OPCDR02-96

SERP. Provide the total (direct and allocated) amount of SERP (Supplemental Executive Retirement Plan) expense for each of the years 2021, 2022, 2023, 2024, 2025, and included for recovery in the adjusted test year.

RESPONSE:

Please see the table below for the Company's SERP costs for electric distribution for each of the years 2021, 2022, 2023, 2024, 2025, and the historical test year.

Year	SERP Costs
2021	$ 850,982
2022	$ 1,634,266
2023	$ 768,543
2024	$ 752,072
2025	$ 649,725
4/25-3/26	$ 611,509

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Response to OPC Data Request 2
Request Received: August 06, 2026
Response Date: August 20, 2026
Sponsor(s): John C. Frain

Item No.: OPCDR02-99

SERP.

(a) Describe the benefits provided by the Company's SERP plan.
(b) Identify both the number of employees eligible for SERP and the number of employees ineligible for SERP in 2023, 2024, 2025 and expected during the adjusted test year.
(c) Explain how eligibility for SERP is determined.

RESPONSE:

(a) The SERP Plan provides benefits equal to the benefits that would be paid under the Qualified Pension Plans but for the application of Sections 401(a)(17) and 415 of the Internal Revenue Code of 1986, as amended (the "Code"), and any other similar provisions set forth in the Code that limit or reduce such benefits.

(b) The number of employees eligible for SERP was 113, 119, 112, and 107 for 2023, 2024, 2025, and the historical test year, respectively. Please see OPCDR02-67-Attachment 1 for the number of BGE employees in total for each of the years requested. The number of employees ineligible for SERP equals the total number of employees less the number of employees eligible for SERP.

(c) Eligibility for participation in the SERP is limited to employees designated as executives, key management employees, or other employees specifically selected for participation.

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Sponsor(s): John C. Frain

Item No.: OPCDR02-100

Severance Pay.
Provide the total (direct and allocated) amount of severance pay for each of the years 2021, 2022, 2023, 2024, 2025, and included for recovery in the adjusted test year.
State whether the Company expect to terminate any employee during the adjusted test year.

RESPONSE:

The electric distribution portion of severance amounts were as follows below. Data for 2021 and 2022 is not readily available.

2023	2024	2025	HTY
787,360	(44,224)	2,866,737	2,402,711

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Sponsor(s): John C. Frain

Item No.: OPCDR02-113

Volunteer time. Refer to page 21 of the Frain Testimony lines 19-20.

(a) Does the Company offer paid time off to its employees to volunteer in the community? If so, provide a description of the Company's volunteer policy and which employees are eligible for this benefit.
(b) Provide the amount of employee volunteer expense (payroll and other related expenses) (direct and allocated) for each year 2021, 2022, 2023, 2024, 2025, and included in the adjusted test year.

RESPONSE:

(a) BGE has a strong tradition of corporate citizenship and is committed to strengthening and enriching the communities where we live and operate. Time spent serving our communities is encouraged for all employees. Volunteer participation takes place outside of regular working hours during weekday nights and weekends as well as during regular working hours at Company-sponsored events. All work-day volunteer events must be approved by the employee's manager, ensuring that work priorities are taken care of and peak times of the year are considered before the employee can participate in a Company-sponsored event.

(b) BGE does not track employees' volunteer time in its accounting general ledger system.

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Baltimore Gas and Electric Co.
Response to OPC Data Request 10
Request Received: August 26, 2026
Response Date: September 11, 2026
Sponsor(s): John C. Frain

Item No.: OPCDR10-04

Voluntary Separation Program. Refer to the response to OPCDR02-20. Did the Company remove the payroll and benefit costs associated with the VSP from the adjusted test year? If so, provide the total amount and the schedule where the reductions are reflected. If not, explain why not and provide the following:

a. Provide the number of employees that the Company offered the VSP to.
b. Provide the number of employees that accepted the VSP and their annual fully loaded salary (including but not limited to benefits and payroll taxes)
c. Provide the number of employees that were approved for the VSP and their annual fully loaded salary.

RESPONSE:

BGE objects to OPCDR10-04, to the extent that it seeks information that is not relevant to this proceeding. BGE's requested electric revenue requirement increase is based on the adjusted historic test year ending March 31, 2026. As BGE explained in its response to OPCDR02-20, the VSP was offered in the second quarter of 2026 – after the test year in this proceeding – and the Company is not seeking recovery of VSP costs incurred after the historic test year. Subject to and without waiving the foregoing objection, there were no payroll and benefit costs associated with the VSP to remove from the adjusted historic test year.

Case No. 9888
Baltimore Gas and Electric Co.
Response to OPC Data Request 10
Request Received: August 26, 2026
Response Date: September 11, 2026
Sponsor(s): John C. Frain

Item No.: OPCDR10-19

Volunteer Time. Refer to the response to OPCDR02-113.

a. Provide the number of volunteer days/hours employees are allowed per year.
b. Provide a list of Company sponsored volunteer events for each of the last three calendar years.

RESPONSE:

a. Company's volunteer guidelines do not establish a specific limit on the number of days or hours an employee may volunteer each year. As noted in the Company's response to OPCDR02-113, volunteer participation takes place outside of regular working hours during weekday nights and weekends as well as during regular working hours at Company-sponsored events. All work-day volunteer events must be approved by the employee's manager, ensuring that work priorities are taken care of and peak times of the year are considered before the employee can participate in a Company-sponsored event.

b. See *OPCDR10-19-Attachment 1* for a list of Company-sponsored volunteer events for each of the last three calendar years.

2025 Employee-Initiated Volunteer Events

Event Date	Event Name
2025-01-11	Salvation Army - Groceries for Seniors
2025-01-16	EAARA & Hundred 4 One Hundred MLK Kit Assembly Event
2025-01-16	Turner Station Conservation Teams, Inc. Pantry- On-The- Go Food Distribution Day
2025-01-18	Salvation Army - Groceries for Seniors
2025-01-20	MLK Day of Service
2025-01-20	EAARA & Hundred 4 One Hundred Martin Luther King's Day Event
2025-01-25	Wreath Clean up
2025-01-31	BGE Corporate Polar Bear Plunge
2025-02-01	Celebrate Lunar New Year at Walters Art Museum
2025-02-01	Salvation Army - Groceries for Seniors
2025-02-13	BGE DYP Valentines
2025-02-13	Community Day at Port Discovery!
2025-02-13	Virtual Event - Valentine's Day Card Making
2025-02-15	Salvation Army - Groceries for Seniors
2025-02-17	4th Annual Social Justice Walk/Run
2025-02-19	Volunteer with ENABLED-BGE at The League for People with Disabilities
2025-02-19	RBC Campus Blood Drive - Sponsored by DYP
2025-02-20	BGE Pride Black History Month Packing Event
2025-02-21	Finance Park with Middle/High School Students
2025-02-22	Hundred For One Hundred
2025-02-26	Packing Experience at Baltimore Hunger Project
2025-03-01	BGE x HelpingHer Community Baby Shower
2025-03-01	Salvation Army - Groceries for Seniors
2025-03-03	Read Across America - Read to Kids
2025-03-12	Bags of Love Box Building
2025-03-13	St. Paul's Lower School S.T.E.M. Fair
2025-03-13	T&S Regional Maryland Food Bank Volunteer Event
2025-03-14	Bags of Love Food Packing
2025-03-15	Park Circle Community Clean Up
2025-03-15	Salvation Army - Groceries for Seniors
2025-03-18	Prepare Dinner for Homeless Veterans at the Baltimore Station
2025-03-19	Howard Service Center Blood Drive benefiting American Red Cross
2025-03-21	Barnes Memorial Church Food Giveaway
2025-03-27	Front St Beautification honoring Theresa German
2025-03-27	BGE Legal/Claims ONLY - Land Stewardship
2025-03-28	Women History Month Celebration at George Washington Carver High School
2025-03-29	Hundred For One Hundred
2025-03-29	Money Power Day 2025
2025-04-01	Volunteer with Art with a Heart!

2025-04-02	FREE BIKES 4 KIDZ - Piney Orchard Service Center
2025-04-02	Habitat for Humanity Restore Glen Burnie
2025-04-03	Giving Back & Building Futures: Volunteer with Second Chance
2025-04-05	SOUND THE ALARM with the American Red Cross
2025-04-07	Free Food and Non-Perishable Giveaway
2025-04-08	Dog Walking
2025-04-08	Volunteer with Art with a Heart! Spring Garden Location
2025-04-08	BGE PRIDE Packing Event
2025-04-09	BGE Care & Career Day @Winfield (2nd Annual)
2025-04-09	Free Bikes 4 KIDZ - Bike Cleaning and Prep Session
2025-04-09	Building Community: Volunteer to Support The Loading Dock!
2025-04-09	Volunteering at moveable Feast
2025-04-09	Blood Drive benefiting American Red Cross
2025-04-10	Create lunch box totes and thank you notes for veterans
2025-04-11	FREE BIKES 4 KIDZ - Bike Cleaning and Prep Session
2025-04-11	FREE BIKES 4 KIDZ - Bike Cleaning and Prep Session
2025-04-11	BGE @ N Rose
2025-04-15	Downtown Community Beautification
2025-04-16	Packing Emergency Kits
2025-04-16	Habitat Build with Field Employees
2025-04-16	RBC Campus Blood Drive
2025-04-17	Volunteer with Art with a Heart!
2025-04-17	Paul's Place - Supply COIAT Sponsored Event
2025-04-17	Oyster Cage Building at BMI
2025-04-18	Taking the Lead @ Timberbrook Farm
2025-04-18	Food Giveaway
2025-04-19	Weed Warriors in Wyman Park
2025-04-21	FREE BIKES 4 KIDZ - Front Street Complex
2025-04-22	KABOOM Playground Build Prep Day 1 at New Psalmist Baptist Church
2025-04-22	Maryland Book Bank Volunteer Event
2025-04-22	Earth Day Tree Planting
2025-04-23	Paul's Place - Supply COIAT Sponsored Event
2025-04-23	Hamilton's Earth Day Birthday
2025-04-23	Planting Pollinator Gardens at Johnston Square Community Farm
2025-04-23	Professional Administrative Day Kit Building
2025-04-24	SPCA Dog Walking - BGE CES Team Event!
2025-04-24	FREE BIKES 4 KIDZ - Bike Cleaning and Prep Session
2025-04-24	KABOOM Playground Build Day at New Psalmist Baptist Church
2025-04-24	Customer Operations - Take Your Child to Work Day
2025-04-24	Volunteering at Broad Creek Memorial Scout Reservation for Boy Scouts of America
2025-04-24	City of Annapolis Greenscape Volunteer Day
2025-04-24	YMCA Healthy Kids Day preparation
2025-04-24	Take Your Child To Work Day @LBB x Helping Her x RISE
2025-04-25	Field Clean Up

2025-04-25	Moveable Feast
2025-04-25	Armistead Gardens Elementary/Middle School STEM Event
2025-04-26	Día del Niño
2025-04-26	Hundred For One Hundred
2025-04-26	Leadership Baltimore County and BGE Eco Team Earth Day Park Project
2025-04-28	Camp Puh'Tok A Day in the Pines
2025-04-29	Dog Walking
2025-04-29	Free Bikes 4 Kidz - Bike Cleaning and Prep Session
2025-04-29	4th and 29 Golf Outing
2025-04-29	CFO'S EIT Leveling the Playing Field event
2025-04-29	Lewes Rehobeth Associations of Congregations - New Life Thrift
2025-04-29	Tools for Change: Volunteer to Support Community Project!
2025-04-29	Meals and Food Distribution
2025-04-29	Weinberg Park Beach Cleanup with Green Trust Alliance
2025-04-30	Volunteer with Art with a Heart! Front Street Location
2025-04-30	Tech Services Event – Help The Salvation Army pack food for Low income Seniors
2025-04-30	Weinberg Park Beach Clean up
2025-05-02	GaGa Ball Pit construction.
2025-05-04	Kennedy Krieger Institute's ROAR for Kids 5K or Family Fun Walk
2025-05-04	Kennedy Krieger Institute's ROAR for Kids
2025-05-04	March for Babies
2025-05-07	Front St Garden Maintenance
2025-05-08	Habitat For Humanity (Women's Build)
2025-05-13	BGE Care & Career - GSA for MCCEI Construction Career Day & Tour
2025-05-14	Credit and Collections
2025-05-15	Spring cleanup
2025-05-16	Come Join your peers for a Day helping those less fortunate. Kitchen help and clothing store help
2025-05-19	DYP Meals On Wheels Volunteer Event
2025-05-19	Brigance Brigade Golf Outing
2025-05-20	Q2 All Hands at GEB: Power of Impact
2025-05-20	Tree Planting Opportunity at Gunpowder Falls State Park
2025-05-21	Prepare Dinner for Homeless Veterans at the Baltimore Station
2025-05-23	Down To Box - Empowering individuals with Down syndrome through boxing
2025-05-27	NEW-BGE Girls Love Mail
2025-05-29	UGL Volunteer Day at CTR
2025-05-29	Habitat Build Havre De Grace
2025-05-31	Hundred For One Hundred
2025-06-01	Providing Resources to Empowerment Temple
2025-06-02	NAMIWalks of Greater Baltimore
2025-06-05	Biannual Spring Gardens Native Garden Maintenace Event
2025-06-05	Howard Service Center Blood Drive benefiting American Red Cross
2025-06-06	Mulch Beautification Project
2025-06-08	5K Walk/Run & 1 Mile Walk/Run

2025-06-08	Old Ellicott City PRIDE Festival
2025-06-09	KHT Green Hearts Open
2025-06-11	Front St Litter Pick Up
2025-06-12	BGE PRIDE- MD SPCA
2025-06-12	Sensory Kits Care Center Only
2025-06-14	4th and 29 Football Camp
2025-06-17	Environmental Cleanup in Ellicott City
2025-06-18	Cookout for Homeless Veterans at MCVET
2025-06-19	Blood Drive benefiting American Red Cross
2025-06-20	Food Giveaway
2025-06-24	Habitat for Humanity Susquehanna branch
2025-06-25	Habitat for Humanity Team Build
2025-06-27	8th Annual Karen Bierly Foundation Golf Outing
2025-06-28	Hundred For One Hundred
2025-06-30	High School Career Academy Networking Luncheon
2025-07-01	High School Career Academy Networking Luncheon
2025-07-02	High School Career Academy Networking Luncheon
2025-07-03	High School Career Academy Networking Luncheon
2025-07-08	Give Blood Save Lives
2025-07-09	High School Career Academy Networking Luncheon
2025-07-10	High School Career Academy Networking Luncheon
2025-07-11	High School Career Academy Networking Luncheon
2025-07-12	Help Package Food for Seniors with The Salvation Army
2025-07-14	Ed Reed Foundation Golf Outing
2025-07-16	Habitat for Humanity Team Build
2025-07-18	Taking the Lead @ Timberbrook Farm
2025-07-18	Food Giveaway
2025-07-22	RBC Campus Blood Drive - Sponsored
2025-07-23	Team Only - The League Volunteer Day
2025-07-25	Frederick Road Fridays - The Y in Catonsville
2025-07-26	Hundred For One Hundred
2025-07-29	CAC Community Garden
2025-07-31	Our Daily Bread Employment Center Lunch Service
2025-08-04	National Night Out Westhills Community (Baltimore County)
2025-08-05	National Night Out South Park Heights Community (Baltimore City)
2025-08-05	National Night Out UMMC Midtown Campus (Baltimore City)
2025-08-05	National Night Out Sollers Point Community (Baltimore County)
2025-08-05	National Night Out Brooklyn Park Community (Anne Arundel County)
2025-08-05	National Night Out Stevenswood in Randallstown Community (Baltimore County)
2025-08-05	National Night Out Upper Fells Point (Baltimore City)
2025-08-06	Front St Litter Pick Up
2025-08-08	Art with a Heart
2025-08-09	BGE Care & Career
2025-08-09	Back to School Event / Teen Summit

2025-08-12	Prepare Dinner for Homeless Veterans at the Baltimore Station
2025-08-14	Creating Change Through Art: Volunteer with EAARA & Art with a Heart
2025-08-14	DYP's Grill & Chill BBQ
2025-08-14	Habitat for Humanity Team Build
2025-08-16	Packaging Food Boxes For Low Income Seniors
2025-08-20	BGE Accounting & Finance Event
2025-08-20	Volunteer Day at Whitelock Community Farm
2025-08-22	Park Cleanup at Gwynns Falls Park
2025-08-23	Back to School BLOCK PARTY
2025-08-27	Blood Drive benefiting American Red Cross
2025-08-30	Hundred For One Hundred
2025-09-04	Biannual Spring Gardens Native Garden Maintenace Event
2025-09-08	Exelon Pride Baltimore (Dog Walking)
2025-09-10	FST Garden Weeding and Fall Seed Sowing
2025-09-10	Cookout for Homeless Veterans at MCVET
2025-09-11	Together We Service - 9/11 Day of Serve with The Sixth Branch
2025-09-11	Howard Service Center Blood Drive benefiting American Red Cross
2025-09-12	Taking the Lead @ Timberbrook Farm
2025-09-13	The Cookout' A Festival Celebration of Black Culture"
2025-09-13	Packing food boxes for low income seniors and others
2025-09-15	Claw to Action: Baltimore City - Fayette Street Outreach Org, Inc - Street Beautification
2025-09-16	BGE PRIDE- MD SPCA
2025-09-16	House of Ruth Admin Building Clean Up Day
2025-09-17	Maryland Center for Construction Education and Innovation
2025-09-17	Baltimore Hunger Project Packing Experience
2025-09-17	Patapsco Valley State Park (AVALON) - Clean up
2025-09-19	Food Giveaway
2025-09-23	Dinner Service
2025-09-23	Technical Services First Fruits Farm Volunteer Event
2025-09-24	G&E Building Blood Drive benefiting American Red Cross
2025-09-26	Volunteers Needed: Free Bikes 4 Kidz Truck Transport Needed
2025-09-27	Hundred For One Hundred
2025-10-01	Maddie Brookshire Golf Outing
2025-10-01	Maddie Brookshire Golf Outing
2025-10-01	Packing Experience at the Baltimore Hunger Project
2025-10-07	EAARA Harvesting Hope: Volunteer Day at First Fruits Farm
2025-10-08	Volunteering at Broad Creek Memorial Scout Reservation
2025-10-08	Front St Litter Pick Up
2025-10-08	RBC Campus Blood Drive
2025-10-09	Broad Creek Memorial Scout Reservation
2025-10-09	A&T First Fruits Farm Volunteer Event
2025-10-09	Food Bank of Delaware
2025-10-11	Packing food boxes for low income seniors and others
2025-10-11	NamiWalks Baltimore

2025-10-11	NAMI Walks Greater Baltimore
2025-10-14	Youth Energy Day
2025-10-14	A Day in the Pines @ Camp Puh'tok
2025-10-15	FST Garden Weeding and Fall Seed Sowing
2025-10-16	BGE NB First Fruits Farm
2025-10-16	Meals on Wheels meal packing
2025-10-17	St. Vincent's Villa Fall Picnic with the Ed Block Courage Award Foundation
2025-10-17	Giving Back with Good Energy
2025-10-17	Food Giveaway
2025-10-18	BGE Community Car Show canned food drive
2025-10-21	BGE DSO Volunteer Team Event for Paul's Place
2025-10-22	Volz Neighborhood Park Restoration
2025-10-23	“Spruce Up” Day of Service at New Song Learning Academy
2025-10-23	Draw & Volunteer - Cards for Cubs
2025-10-23	To Create Backdrop for EMAC - In-Person Event
2025-10-24	Maryland Food Bank Pack to Give Back
2025-10-25	Soccer Without Borders: Small Goals Big Change Soccer Tournament
2025-10-25	Hundred For One Hundred
2025-10-25	Packing food boxes for low income seniors and others
2025-10-25	Mayor Brandon M. Scott's Annual Fall Clean-Up Day
2025-10-25	Making Strides Against Breast Cancer - Baltimore - Volunteer Walk
2025-10-28	Cards for Kids
2025-10-28	Engineer's Forum - Patapsco Valley Park Cleanup
2025-10-29	Dog Walking - BGE Accounting & Finance ONLY
2025-10-30	Tree Planting with the Chesapeake Bay Foundation
2025-11-01	2025 Baltimore Alzheimer Walk
2025-11-01	Stars, Stripes and Chow - 2025 Chili Edition benefitting the Baltimore Station
2025-11-03	Greater Baltimore Climate Summit
2025-11-04	T&S Regional Day of Service
2025-11-05	The Maryland Food Bank
2025-11-06	Senior Dog Sanctuary Ornament Making
2025-11-11	Maryland Zoo Beautification Project with EAARA
2025-11-12	Girls on the Run 5K Prep with NEW Baltimore
2025-11-12	Good Harvest Volunteer Event
2025-11-13	Art With a Heart
2025-11-14	Taking the Lead @ Timberbrook Farm
2025-11-15	Sound the Alarm
2025-11-18	Create Thanksgiving Baskets for Needed Families
2025-11-19	BGE OLE & NEW Ornament Decorating Event (Festival of Trees)
2025-11-19	Lighting of ESP Rec Councils Community Tree
2025-11-20	Front St Garden Weeding
2025-11-20	Howard Service Center Blood Drive benefiting Red Cross Thursday
2025-11-20	BGE Pride Festival of Trees Decorating
2025-11-20	Habitat For Humanity Veterans Build

2025-11-21	Food Giveawayw
2025-12-01	Dinner on Us
2025-12-02	St. Vincent de Paul Welcome Basket Assembly
2025-12-09	Elf Week with Business Volunteers of Maryland
2025-12-09	Baltimore Tool Bank
2025-12-10	BGE - New Angel Tree Program
2025-12-10	KIND Holiday Supply and Motivational Letters
2025-12-10	City of Laurel & BGE Volunteer Day
2025-12-10	Front St Litter Pick Up
2025-12-11	Holiday Elves Serving Breakfast at RHMC
2025-12-11	Holiday Elves Serving Dinner and Activity Station at RHMC
2025-12-11	Blood Drive benefiting American Red Cross
2025-12-11	Wreaths Across America - Unloading and Staging the Wreaths
2025-12-12	KBF Toy's for Tots
2025-12-12	BGE Paving Volunteer Event
2025-12-13	Allendale Community Association Produce Giveaway
2025-12-13	Packing food boxes for low income seniors and others
2025-12-13	Wreaths Across America
2025-12-16	Cards for Kids
2025-12-16	BGE- My Sister's Place Volunteer On-Site Meal Event
2025-12-16	Meals on Wheels
2025-12-16	PRIDE and EMAC Holiday Gift Wrapping / Packing Event
2025-12-17	RBC Campus Blood Drive
2025-12-18	Front St Garden Weeding
2025-12-18	Prepare Dinner for Homeless Veterans at the Baltimore Station
2025-12-19	Food Giveaway

2024 Employee-Initiated Volunteer Events

Event Date	Event Name
2024-01-12	Reading Books to the Future Leaders
2024-01-15	EAARA MLK Day of Service
2024-01-15	ENABLED - MLK Jr. Day of Service
2024-01-26	BGE UGL Volunteer Event
2024-01-27	Hundred For One Hundred
2024-01-27	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2024-01-27	Wreath Clean up
2024-02-02	BGE Corporate Plunge
2024-02-03	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2024-02-07	Serving Lunch at Paul's Place
2024-02-09	Loyola University Black Student Union Networking Event
2024-02-10	Assist with Lunar New Year Celebration
2024-02-10	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2024-02-14	BGE DYP Valentines
2024-02-14	CFO Leveling The Playing Field
2024-02-14	Share your heart, save lives! Give Blood!
2024-02-16	B&O Railroad Museum Event
2024-02-16	EAARA Baltimore Volunteer Day at the Franciscan Center
2024-02-20	Junior Achievement working with Future Leaders
2024-02-21	Food Packing Event with Baltimore Hunger Project
2024-02-21	Serving Veterans Baltimore Station
2024-02-22	EAARA Sort and Organize BHM Drive
2024-02-23	Community Support Day @ Grassroots Crisis Center
2024-02-23	Energy Day – Celebrating National Engineers Week
2024-02-24	Hundred For One Hundred
2024-02-24	Digital Accessibility partnering with THREAD
2024-02-24	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2024-02-27	Engineer's Forum Volunteering - Meals on Wheels
2024-02-28	RBC Campus Blood Drive
2024-02-29	Junior Achievement Biz Town
2024-03-04	Interview Training
2024-03-05	Planting Trees
2024-03-07	Howard Service Center Blood Drive benefiting American Red Cross
2024-03-09	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2024-03-13	Bags of Love Box Building
2024-03-14	MD Food Bank
2024-03-15	Bags of Love 2024
2024-03-19	Empty Bowls Painting Team Building
2024-03-21	Engagement Volunteer Event
2024-03-23	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors

2024-03-29	Harford County Arbor Day 2024
2024-03-30	Hundred For One Hundred
2024-04-02	BGE Packing Experience
2024-04-02	Serving Lunch at Paul's Place
2024-04-02	Key Manager Meeting- NVM Breast Cancer Kits
2024-04-03	MD Zoo Chimp Dayroom
2024-04-03	Barcs Volunteer Event
2024-04-03	Everyman Theatre
2024-04-03	Month of the Military Child Kit Assembly
2024-04-03	PAULS PLACE - Hot Lunch and Marketplace
2024-04-03	Crafting Inspirational bookmarks
2024-04-03	Breast Cancer Treatment Kits
2024-04-04	Art with a Heart at Spring Gardens OSF Building
2024-04-04	BGE Care & Career Event @Winfield Elementary
2024-04-04	2024 Annual NFBPA Forum Conference
2024-04-04	Food Prep & Packing
2024-04-04	Maryland Food Bank Volunteer Event Hosted by Tiffany Nix
2024-04-05	STEM Sensory Day at Port Discovery
2024-04-05	Paint with a Purpose at Richcroft - Summit House
2024-04-08	Support Services Beautification Project
2024-04-08	Our Daily Bread
2024-04-09	Assist the Events Departments with cleaning out and organizing storage sheds
2024-04-09	Storytime and STEM
2024-04-09	The Baltimore ToolBank Volunteer Event
2024-04-09	Exelon Volunteer Event at the MD Food Bank
2024-04-09	Feminine Product Drive-Packaging
2024-04-10	Artmaking with Art With a Heart
2024-04-10	Volunteering at Broad Creek Memorial Scout Reservation for Boy Scouts of America
2024-04-10	Volunteer at Real Food Farm- Clifton
2024-04-10	The Book Club Play
2024-04-10	Package "More than a Meal"
2024-04-10	Paul's Place (Marketplace and Food Service)
2024-04-10	Blood Drive benefiting American Red Cross
2024-04-10	BGE Only - Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2024-04-11	Volunteering at Broad Creek Memorial Scout Reservation for Boy Scouts of America
2024-04-11	Dad & Me Fitness at Dallas F. Nicholas Sr. Elementary School
2024-04-11	The Annual Hamilton Elementary/Middle School Science Fair
2024-04-11	Habitat Team Build
2024-04-11	Assemble kits and write notes for local military kids for Month of the Military Child
2024-04-11	Volunteer Event with Ayuda: In-Kind Donation Packing (MD Office)
2024-04-11	Moveable Feast Kitchen Volunteer Event
2024-04-11	Maryland Food Bank (Kitchen Morning)
2024-04-12	FREE BIKES 4 KIDZ - Bike Cleaning and Prep Session -- Westminster Service Center
2024-04-12	Birthday & Celebration Card Making Event Benefitting Ronald McDonald House

2024-04-12	Paint with a Purpose at Richcroft - Nottingham House
2024-04-12	First Fruits Farm - Onion Planting
2024-04-13	SOUND THE ALARM-VOLUNTEERS NEEDED
2024-04-13	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2024-04-16	Dog Walking @ BARCs
2024-04-16	BGE AARG Volunteering at Maryland Food Bank
2024-04-17	Ground Care & Maintenance at The Maryland Zoo
2024-04-17	CEA Volunteer Community Event-
2024-04-17	MD Book Bank Volunteer Opportunity with NEXIS
2024-04-17	BGE PRIDE- Meals on Wheels
2024-04-18	FREE BIKES 4 KIDZ - Bike Cleaning and Prep Session - White Marsh Training Center
2024-04-18	Giving Hope Welcome Kits- EA Event Only
2024-04-19	FREE BIKES 4 KIDZ - Piney Orchard Service Center
2024-04-19	Draft Day Flag Football with the Youth
2024-04-19	YMCA Healthy Kids Day preparation
2024-04-19	Meals on Wheels
2024-04-19	B&O Railroad
2024-04-19	Taking the Lead @ Timberbrook Farm
2024-04-19	Down To Box - Empowering individuals with Down syndrome through boxing.
2024-04-19	ECO Team & Back River Restoration Committee -2nd Annual Back River Clean Up!
2024-04-19	First Fruit Farm
2024-04-19	St. Vincent de Paul of Baltimore EMPTY BOWLS
2024-04-20	Kennedy Krieger Institute's Roar For Kids 5k race and 1K fun walk
2024-04-20	Earth Day Extravaganza!
2024-04-20	Friends of Stony Run Habitat Restoration
2024-04-20	Walk a Mile in Their Shoes
2024-04-22	Junior Achievement of Central MD (Biz Town)
2024-04-22	Earth Day Volunteer Tree Planting
2024-04-23	Weekend Backpack Event
2024-04-23	BGE Support Service's Baltimore Hunger Project Packing Experience
2024-04-23	EIT leveling the playing field event.
2024-04-23	Building Team Builder
2024-04-23	FREE BIKES 4 KIDZ -Bike Cleaning and Prep Session- Cockeysville
2024-04-23	Rash Field Rain Garden Maintenance Presented by Thrive!
2024-04-23	McBlitz Day of Service at Ronald McDonald House
2024-04-23	Ronald McDonald House Prepare Dinner Service
2024-04-23	Park Beautification at Rash Field
2024-04-23	Maryland Food Bank
2024-04-23	The Baltimore Station Site Clean-up and Repairs
2024-04-24	PRIDE BARCS Group Volunteer Day
2024-04-24	FREE BIKES 4 KIDZ -Bike Cleaning and Prep Session- Cockeysville
2024-04-24	SPRING CLEAN UP AT MCVET
2024-04-24	TALMAR Volunteer Farm Event
2024-04-24	A Day of Service at Humanim's Day Program

2024-04-24	Spring Trash Clean Up at Front St
2024-04-24	RBC Campus Blood Drive
2024-04-25	Art with a Heart
2024-04-25	Artist Prep Support with Make Studio
2024-04-25	Boy Scouts Of America - Landscaping, Spring Clean Up
2024-04-25	Blood Drive benefitting American Red Cross (Piney Orchard)
2024-04-25	BGE x BLYNK - Volunteer @CEO Workday Entrepreneurship Session
2024-04-25	Middle School - Cleaning and Beautification
2024-04-25	EAARA Volunteer Opportunity -Our Daily Bread
2024-04-25	Mary Food Bank (Trident Ct. Warehouse)
2024-04-26	KBF/ Bigbie's Shore performance golf tournament
2024-04-26	ED Day with Students and Candace Etzler
2024-04-26	Free Bikes 4 Kidz - Bike Cleaning and Prep Session
2024-04-26	STEM Sensory Day w/Carim Khouzami at Port Discovery
2024-04-26	Free Bikes 4 KIDZ - Bike Cleaning and Prep Session
2024-04-26	Paint with a Purpose - Jacobo House
2024-04-26	THE FRANCISCAN CENTER Lunch Service
2024-04-27	Dia del Niño (Day of the Children)
2024-04-27	Hundred For One Hundred
2024-04-27	Mayor Scott's 2024 Spring Clean-up Day of Service
2024-04-27	Journey Around the World" Benefit & Auction Event
2024-04-27	Healthy Harvest Heroes Community Gardening
2024-04-27	See Beyond Festival -- Maryland School for the Blind
2024-04-27	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2024-04-28	March for Babies
2024-04-29	Paint with a Purpose - The Beverly House
2024-04-29	The League for People with Disabilities
2024-04-30	Maryland SPCA - Morning with the Dogs & Cats
2024-04-30	Technical Services - First Aid/CPR/AED Training - Spring Session
2024-05-02	Spring Clean Up and Repairs
2024-05-03	Gas Engagement Camp Puh'tok Volunteering Event: A Day in the Pines
2024-05-03	FREE BIKES 4 KIDZ - Bike Cleaning and Prep Session -- Westminster Service Center
2024-05-09	Pumpkin Patch
2024-05-10	Help Salvation Army prepare for the big Move!
2024-05-11	The League's Club 1111
2024-05-11	FDSF 5K Run/Walk: Run for One, Run for All
2024-05-11	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2024-05-15	Serving Veterans Baltimore Station Dinner
2024-05-16	Join DYP at Art With A Heart
2024-05-16	Spring Finance/EAS Volunteer Event
2024-05-16	Higher Achievement - Love Out Loud / Green Apple Awards
2024-05-17	Clothing Sorting Party
2024-05-18	Take Steps - Walk for Crohn's & Colitis Foundation
2024-05-18	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors

2024-05-18	Old Glory Music Festival
2024-05-23	Customer Care Day with NPower
2024-05-25	Hundred For One Hundred
2024-06-01	NAMI Walks - Walk Volunteers
2024-06-01	NAMI WALKS 2024
2024-06-04	PRIDE- Packaging Experience
2024-06-06	Blood Drive benefiting American Red Cross
2024-06-08	Bmore Beautiful Project
2024-06-08	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2024-06-11	Cookout at McVet for Veterans
2024-06-12	All Hands Q2 Volunteer Event- Welcome Bag Kits
2024-06-14	Frederick Road Fridays - The Y in Catonsville
2024-06-15	4th and 29 Football Camp
2024-06-17	ShareBaby Warehouse Packing & Sorting
2024-06-18	EAARA- Juneteenth Community Outreach Day
2024-06-20	BGE Gas Business Support Team Only Volunteer Event
2024-06-20	BGE CO DEI Key Bridge Cleanup with BRRC
2024-06-20	Meal Packing with Meals on Wheels
2024-06-20	Blood Drive benefiting American Red Cross
2024-06-24	STEM Into Action- See, Run, Do & Science of Energy
2024-06-24	STEM Into Action - See, Run, Do & Science of Energy Station Investigation
2024-06-25	CAC Community Garden
2024-06-25	STEM Into Action· Science of Energy
2024-06-26	PRIDE- Maryland SPCA
2024-06-26	STEM Into Action - Science of Energy Station Investigation & Energy Live
2024-06-27	STEM Into Action - Energy Transformations Scavenger Hunt & Sidekick Circuits
2024-06-28	Karen Bierly Foundation Golf Tournament. Gas Service Dept Only
2024-06-29	Hundred For One Hundred
2024-06-29	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2024-07-01	STEM Into Action -Energy Round Up or Candy Collector & Energy House Building
2024-07-02	BGE High School Workforce Academy - Networking Luncheon
2024-07-02	STEM Into Action - Energy House Building
2024-07-03	BGE High School Workforce Academy - Networking Luncheon
2024-07-03	STEM Into Action - Energy House Part 4, Testing & Share-a-thon
2024-07-09	BGE High School Workforce Academy - Networking Luncheon
2024-07-09	STEM Into Action - Pretzel Power, Amazin' Delivery, PV Cells & Green House Beaker
2024-07-10	BGE High School Workforce Academy
2024-07-10	STEM Into Action - Intro to Oil & Natural Gas & Petroleum Ponder
2024-07-10	STEM Into Action - BGE Presenter & PV Cells/Greenhouse beaker
2024-07-11	Volunteers needed for Beyond A Dream Youth Conference
2024-07-11	BGE High School Workforce Academy
2024-07-11	STEM Into Action -Solar Oven Challenge & Solar Chameleon/UV Beads
2024-07-13	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2024-07-15	STEM Into Action - Anemometer Building & Wind Can Do Work

2024-07-16	STEM Into Action: Wind Blade Design Challenge
2024-07-17	STEM Into Action: Intro to Hydropower, Moving Water Can Do Work
2024-07-19	Birthday & Celebration Card Making Event Benefitting Ronald McDonald House
2024-07-19	Tree Maintenance hosted by Gunpowder Valley Conservancy
2024-07-19	STEM Into Action: Energy Carnival
2024-07-21	Roberta's House Crab Feast Fundraiser
2024-07-24	STEM Academy - Baltimore: Equipment Infrastructure Tour
2024-07-25	STEM Academy - Baltimore: Expert Office Hours
2024-07-25	KIND School Supply Sorting!
2024-07-26	Exelon STEM Academy - Baltimore: Project Challenge Judges
2024-07-26	First Fruit Farms
2024-07-26	Harvest Days at First Fruits Farm (open to all)
2024-07-27	Hundred For One Hundred
2024-07-27	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2024-07-30	Give Blood Save Lives
2024-07-31	RBC Campus Blood Drive
2024-08-01	Maryland Book Bank Volunteer Event
2024-08-06	National Night Out - Harford County
2024-08-06	National Night Out - Anne Arundel County
2024-08-06	National Night Out - Frederick County
2024-08-06	National Night Out (NNO) - Baltimore County
2024-08-06	National Night Out- Carroll County (Westminster)
2024-08-06	National Night Out - Bowie
2024-08-06	National Night Out - Laurel
2024-08-06	BGE Care & Career Day @Loving Our Youth Summer STEM Camp
2024-08-07	BGE Remembrance Day Card Writing with Stillborn and Infant Loss Support (SAILS)
2024-08-09	M & T Banks Stadium (Baltimore Ravens Stadium)
2024-08-10	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2024-08-12	Ed Reeds Hole Day for White Marsh Training Center only
2024-08-13	Youth Autism Services Back to School Drive
2024-08-14	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2024-08-14	Serving Veterans Baltimore Station Dinner
2024-08-17	Beautification Day at CNCS
2024-08-21	Art with a Heart
2024-08-21	Back to School Bash in Poppleton
2024-08-24	Back To School Drive
2024-08-24	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2024-08-27	National Night Out: Harford County
2024-08-31	BGE Notes of Encouragement with Baltimore Hunger Project
2024-08-31	Hundred For One Hundred
2024-09-04	Spring Gardens Native Planting Event
2024-09-06	VYBE and KBF golf outing for Gas Service Only
2024-09-07	Patriot Day Ride
2024-09-11	Together We Serve 2024 "9/11 Service Day Event"

2024-09-11	9/11 Day of Service
2024-09-11	9/11 CANDLELIGHT VIGIL
2024-09-14	Triad Conference Community Block Party – Carter Memorial Church of Baltimore
2024-09-14	UNITED IN SERVICE: HONORING 9/11 CAMPAIGN
2024-09-16	Virtual STEPTEMBER Walk for Cerebral Palsy
2024-09-18	Blood Drive benefiting American Red Cross
2024-09-19	KABOOM! Playground Build
2024-09-19	Park Maintenance with Eco Team and NeighborSpace of Baltimore County
2024-09-19	Howard Service Center Blood Drive benefiting American Red Cross
2024-09-24	Volunteers Needed: Free Bikes 4 Kidz Transport Needed
2024-09-25	Maryland Center for Construction Education and Innovation - Construction Career Day
2024-09-25	Construction Career Day Exhibitors Sign Up
2024-09-25	Give Blood Save Lives
2024-09-25	Fall Cookout to serve our Veterans
2024-09-26	Kit Assembly
2024-09-26	Invasive Vines Be Gone! Give Trees Room To Breathe with "Save Our Trees" Vine Clearing Event
2024-09-27	KBF community golf outing White Marsh Training Only
2024-09-28	Hundred For One Hundred
2024-10-02	John Carroll Scholarship golf outing **White Marsh Training Center Only**
2024-10-02	Flower Bed Cleanup
2024-10-02	RBC Campus Blood Drive
2024-10-03	BGE Gas Business Support Team Only Volunteer Event
2024-10-04	Taking the Lead at Timberbrook Farm
2024-10-06	Autism Speaks Walk- Towson University
2024-10-08	BALTIMORE ZOO
2024-10-08	Maryland Food Bank
2024-10-09	Volunteering at Broad Creek Memorial Scout Reservation for Boy Scouts of America
2024-10-09	OLE/ECO Baltimore DNR Patapsco Park Cleanup Volunteer Event
2024-10-09	Meals on Wheels
2024-10-09	Packing Experience at the Baltimore Hunger Project
2024-10-10	Volunteering at Broad Creek Memorial Scout Reservation for Boy Scouts of America
2024-10-10	Habitat Build Harford County
2024-10-15	Youth Energy Day
2024-10-15	Youth Energy Day - Speed Networking
2024-10-15	BGE PRIDE Ronald McDonald Day of Service
2024-10-16	Franciscan Center volunteer event
2024-10-16	Black Men's Society Black Professional Development and Networking
2024-10-16	Hope Lodge Supply Drive
2024-10-17	Power in the Park with iCommunity Connection Services (Brockbridge Park)
2024-10-18	Fall Picnic with Baltimore Ravens Courage House
2024-10-18	Taking the Lead at Timberbrook Farm
2024-10-19	Power in the Park with iCommunity Connection Services (Hertiage Church Annapolis)
2024-10-23	BGE Baltimore Hunger Packing Experience
2024-10-24	Day in the Pines at Camp Puh'tok

2024-10-24	Piney Orchard Blood Drive
2024-10-25	Clean Donated Bikes - FB4K
2024-10-26	Hundred For One Hundred
2024-10-26	2024 Walk to End Alzheimer's
2024-10-26	American Cancer Society- Making Strides of Baltimore
2024-10-26	2024 Greater Maryland Heart Walk
2024-10-27	Soccer Without Borders: Small Goals Big Change Soccer Tournament
2024-10-28	Clean Energy Team Weekend Backpacks Event
2024-10-29	Green School- Hands on Learning and Environmentalism
2024-10-29	Create Toiletry Kits-Ronald McDonald House
2024-10-30	Trunk or Treat Bowie "Booween"
2024-11-01	Get Ready to Pack with Maryland Food Bank
2024-11-02	Rock Your Socks 5K Volunteer Help
2024-11-02	Rock Your Socks 5K Registration
2024-11-06	Baltimore Community ToolBank Volunteer Event
2024-11-08	Habitat Build Havre De Grace
2024-11-12	Maryland Food Bank - with RDE
2024-11-13	Fall Tree Planting
2024-11-14	BGE/Exelon Pro Bono Legal Clinic
2024-11-14	American Red Cross Blood Drive
2024-11-15	BGE x JA BizTown Volunteer Event
2024-11-16	BGE x BERi Event
2024-11-16	Stony Run & Wyman Park Weed Warriors and Tree Maintenance
2024-11-19	Meals on Wheels meal packing
2024-11-20	Habitat Build with the Field
2024-11-20	DYP/NEW Ornament Decorating
2024-11-20	DYP/NEW Ornament Decorating
2024-11-21	Assemble Kits at The Walters Art Museum
2024-11-21	Thanksgiving Drive to Support Needed Families
2024-11-21	BGE PRIDE & EAARA Ornament Decorating
2024-11-21	BGE Contract Management EOC Hub
2024-11-21	Letter Writing Event for Our Elderly
2024-11-23	Festival of Trees Decorating
2024-11-27	Dinner Service
2024-12-03	Impact Leaders Elf Event
2024-12-05	Holiday Elves Serving Breakfast at RHMC
2024-12-05	Holiday Elves Serving Dinner and Activity Station at RHMC
2024-12-09	Holiday Event with The League For People With Disabilities
2024-12-10	BGE - New Angel Tree Program
2024-12-10	Cards for Hospitalized Kids
2024-12-11	Art With a Heart
2024-12-11	Food Packaging Volunteering
2024-12-12	Women In Gas Creating Cards for Hospitalized Kids
2024-12-12	Food Prep & Packaging

2024-12-12	EcoTeam Trash Cleanup
2024-12-12	Blood Drive benefiting American Red Cross
2024-12-12	RBC Campus Blood Drive
2024-12-12	Wreaths Across America - Event Prep
2024-12-14	Holiday Bike Donation Giveaway
2024-12-14	Wreaths Across America - Wreath Laying
2024-12-17	Lights without Limits
2024-12-17	Maryland Food Bank Warehouse Sorting
2024-12-18	7th annual "December to Remember"
2024-12-18	Build a Smoke House and repair/replace a metal roof on a Chicken Coop
2024-12-18	Serving Veterans Baltimore Station Dinner
2024-12-19	Broad Creek Memorial Scout Reservation
2024-12-19	Meals on Wheels
2024-12-20	Maryland Food Bank food Sorting event

2023 Employee-Initiated Volunteer Events

Event Date	Event Name
2023-01-04	Big Brother Big Sister
2023-01-13	Reading Books to the Future Leaders
2023-01-16	MLK Day Feed Those in Need
2023-01-18	BBBS
2023-01-19	Unified Bocce competition
2023-01-22	Lunar New Year Celebration at The Walters Art Museum
2023-01-26	Hanging with Furry Friends
2023-01-26	ShareBaby
2023-01-28	Hundred For One Hundred
2023-02-03	Polar Bear Plunge
2023-02-08	Big Brother Big Sister
2023-02-15	Serving Veterans Baltimore Station Dinner
2023-02-16	Black History Month "Children are the future"
2023-02-22	Big Brother Big Sister
2023-02-22	Blood Drive benefiting American Red Cross
2023-02-23	Black History Month- Art and Paint Activity
2023-02-24	Volunteer with the Maryland Book Bank
2023-02-25	Hundred For One Hundred
2023-03-01	Art with a Heart
2023-03-07	Boy Scouts of America at Broad Creek Memorial- Installation of benches
2023-03-09	Baltimore Hunger Project Packing Experience
2023-03-09	Engineering & Standards Exclusive - The Baltimore Hunger Project
2023-03-09	Blood Drive benefiting American Red Cross
2023-03-14	OLE Bags of Love-Box Building
2023-03-16	CPR Demos
2023-03-17	Bags of Love-Packing Event
2023-03-22	Care Center Event for Hope Lodge
2023-03-26	Hundred For One Hundred
2023-03-30	ShareBaby Warehouse Sorting
2023-04-04	Engagement Team partnering with Gunpowder Valley Conservancy
2023-04-04	Meals on Wheels Day of Service
2023-04-05	Supply Sorting for Summer Arts for Learning Academy
2023-04-05	Our Daily Bread/Christopher Place
2023-04-05	Home make-over
2023-04-05	St. Stephens African Methodist Episcopal Church Event - Kitchen Restore To Feed Homeless
2023-04-05	Wild Weed Out
2023-04-05	Community Cleanup
2023-04-06	Maryland Zoo at Baltimore - Wild Weed Out
2023-04-10	Weekend Backpacks
2023-04-11	Weekend Backpacks
2023-04-11	Blessing Bags

2023-04-11	Prepare and Package Meals for Moveable Feast
2023-04-11	Engagement Team partnering with Gunpowder Valley Conservancy
2023-04-12	Volunteer Partnership
2023-04-13	Art with a Heart
2023-04-13	Blood Drive benefiting American Red Cross
2023-04-13	Moveable Feast - Revenue Processing Team Volunteer Event
2023-04-14	Port Discovery Community Day Volunteer Event (#BGENVM)
2023-04-15	Spring Into Literacy
2023-04-17	Maryland Book Bank
2023-04-18	Painting Facilities at Broad Creek Memorial Scout Reservation for the Boy Scouts of America
2023-04-18	Bon Secours Community Works Presents: Urban Farm Hoop House
2023-04-18	Engagement Team partnering with Gunpowder Valley Conservancy
2023-04-19	Bike Collection and Clean Up
2023-04-19	#NVM at Real Food Farm
2023-04-19	Lunch Service at MSP
2023-04-20	Junior Achievement Biz Town hosted by Human Resources
2023-04-20	BGE Equal by 30 Renovations at the Women's Housing Coalition
2023-04-20	Let's Keep It Clean hosted
2023-04-20	EcoTeam-sponsored Garden Maintenance at Cylburn Arboretum
2023-04-20	Volunteer at First Fruits Farm
2023-04-20	Blood Drive benefiting American Red Cross
2023-04-21	Carroll County 4-H Poultry Cage Repairs
2023-04-21	BGE ECO Team Back River Clean Up
2023-04-21	Middle Branch Park
2023-04-21	Come celebrate Earth Day with Blue Water Baltimore
2023-04-22	Mayor Scott's 2023 Spring Clean-up Day of Service
2023-04-22	Empty Bowls
2023-04-24	Leveling the Playing Field (#BGENVM)
2023-04-25	YMCA - Summer Camp Readiness
2023-04-25	Mother's Day Comfort Kits
2023-04-25	Community Cleanup around The Baltimore Station
2023-04-25	Family Recovery Program Playground Beautification
2023-04-25	Greater Baybrook Alliance Clean Up
2023-04-25	Gardening and Green Space Clean up
2023-04-25	Dream Big Competition Awards Ceremony - Rehearsal
2023-04-25	The Baltimore Station Community Clean-up
2023-04-26	Dog Walking for BARCS Non-Profit Shelter
2023-04-26	Big Brother Big Sister
2023-04-26	Paul's Place BGE Group
2023-04-26	Earth Day Volunteer Event
2023-04-26	Dream Big Competition Awards Ceremony (shifts available!)
2023-04-27	Spring Volunteer Event
2023-04-27	Boy Scouts of America- Paver Pad Installation
2023-04-27	Blood Drive benefitting American Red Cross

2023-04-27	Bookmarks with Love
2023-04-28	Port Discovery Community Day Volunteer Event (#BGENVM)
2023-04-28	Volunteer Event
2023-04-28	Missing and Murdered Indigenous Women North Carolina Virtual Race
2023-04-28	Grateful Heads
2023-04-29	Kennedy Krieger ROAR 5K Race for Kids
2023-04-29	#NVM OLE Dia del Niño Festival
2023-04-29	Hundred For One Hundred
2023-05-03	SBLC Mock Interviews Extravaganza
2023-05-04	Back River Clean Up
2023-05-05	Build a Pumpkin Patch
2023-05-05	Holabird Community Garden
2023-05-06	2023 Foster the Family 5K and Family Fun Day
2023-05-06	FDSF 5K Run/Walk: Run for One and All
2023-05-08	A day with BARCS!!
2023-05-08	Bringing Good Energy- Planting Volunteer Activity
2023-05-12	Parks & People Foundation Campus Beautification
2023-05-17	Serving Veterans Baltimore Station Dinner
2023-05-19	Higher Achievement - Love Out Loud
2023-05-20	NAMI Walks 2023
2023-05-22	Volunteer Event
2023-05-24	Student Support Network - Summer Break Food Prep
2023-05-24	Big Brother Big Sister
2023-05-25	Nursery Day with The Baltimore Tree Trust
2023-06-02	Fullerton Elementary School Fun Day Volunteer Event
2023-06-02	City Neighbors Hamilton Volunteer Event
2023-06-03	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2023-06-04	Fighting Blindness - 16th Annual Baltimore VisionWalk
2023-06-06	Big Brother Big Sister
2023-06-06	Native American Exibit
2023-06-06	Maryland Public Television - Staff the phone Banks during a pledge drive
2023-06-07	CFO Billing Services - Greenspace Development with T6B
2023-06-07	Booker T. Washington Field Day
2023-06-08	Blood Drive benefiting American Red Cross
2023-06-17	AFRAM Juneteenth 2023
2023-06-22	BGE RBC American Red Cross Blood Drive
2023-06-24	Hundred For One Hundred
2023-06-27	United Way & Ben Franklin High School--Help clean the basement!
2023-06-27	Blood Drive benefiting American Red Cross
2023-06-27	Blood Drive benefiting American Red Cross
2023-06-27	Blood Drive benefiting American Red Cross
2023-06-27	STEM Into Action - Balloon Rocket Challenge & Candy Collector Energy Round-Up
2023-06-27	Ballon Rocket Challenge & Candy Collector Energy Round-Up
2023-06-28	Good Energy- Zero Waste to Zero Hunger

2023-06-28	Solar Oven Challenge & Solar Chameleon
2023-06-29	Intro to Electricity, Sidekicks Circuits
2023-07-01	Virtual Event: Make Notes of Encouragement
2023-07-02	Virtual Event: Make Notes of Encouragement
2023-07-03	Virtual Event: Make Notes of Encouragement
2023-07-03	Energy Bingo, Intro to Wind, Build an Anemometer
2023-07-04	Virtual Event: Make Notes of Encouragement
2023-07-05	Virtual Event: Make Notes of Encouragement
2023-07-05	Networking Luncheon with the 2023 BGE High School Interns
2023-07-05	Wind Blade Design Challenge
2023-07-06	Virtual Event: Make Notes of Encouragement
2023-07-06	Into to Hydropower
2023-07-07	Virtual Event: Make Notes of Encouragement
2023-07-07	Networking Luncheon with the 2023 BGE High School Interns
2023-07-08	Virtual Event: Make Notes of Encouragement
2023-07-09	Virtual Event: Make Notes of Encouragement
2023-07-10	Virtual Event: Make Notes of Encouragement
2023-07-10	Pretzel Power & Amazing Delivery
2023-07-11	Virtual Event: Make Notes of Encouragement
2023-07-11	Enoch Pratt Library Social Workers Program
2023-07-11	Enoch Pratt Library Social Workers Program
2023-07-11	Introduce Audit Tools and Energy Improvement Plans
2023-07-12	Virtual Event: Make Notes of Encouragement
2023-07-12	Leading through Sports, Health, and Leadership
2023-07-12	Networking Luncheon with the 2023 BGE High School Interns
2023-07-12	Introduce Insulation & Energy House Building
2023-07-13	Virtual Event: Make Notes of Encouragement
2023-07-13	Community Cleanup at Coppin
2023-07-13	Greenhouse in a Beaker & Climate Web Game
2023-07-14	Virtual Event: Make Notes of Encouragement
2023-07-14	Frederick Road Fridays - The Y in Catonsville
2023-07-14	Networking Luncheon with the 2023 BGE High School Interns
2023-07-15	Virtual Event: Make Notes of Encouragement
2023-07-16	Virtual Event: Make Notes of Encouragement
2023-07-17	Barcs Dog walking event - New Business
2023-07-17	Virtual Event: Make Notes of Encouragement
2023-07-17	Career Chat With BGE
2023-07-18	Virtual Event: Make Notes of Encouragement
2023-07-18	Enoch Pratt Library Social Workers Program
2023-07-18	Enoch Pratt Library Social Workers Program
2023-07-18	Personality Part & Company Design Challenge
2023-07-19	Virtual Event: Make Notes of Encouragement
2023-07-19	Leading through Sports, Health, and Leadership
2023-07-19	BGE + MFB Energy Assistance Sign Up Event

2023-07-19	GEB Blood Drive
2023-07-19	Introduce Energy Carnival, Assign Carnival Game Creation
2023-07-20	Virtual Event: Make Notes of Encouragement
2023-07-21	Virtual Event: Make Notes of Encouragement
2023-07-22	Virtual Event: Make Notes of Encouragement
2023-07-23	Virtual Event: Make Notes of Encouragement
2023-07-24	Virtual Event: Make Notes of Encouragement
2023-07-25	Virtual Event: Make Notes of Encouragement
2023-07-26	Virtual Event: Make Notes of Encouragement
2023-07-26	Leading through Sports, Health, and Leadership
2023-07-27	Virtual Event: Make Notes of Encouragement
2023-07-27	Trash Tag Challenge
2023-07-28	Virtual Event: Make Notes of Encouragement
2023-07-29	Virtual Event: Make Notes of Encouragement
2023-07-29	Hundred For One Hundred
2023-07-30	Virtual Event: Make Notes of Encouragement
2023-07-31	Virtual Event: Make Notes of Encouragement
2023-08-01	Virtual Event: Make Notes of Encouragement
2023-08-02	Virtual Event: Make Notes of Encouragement
2023-08-02	Leading through Sports, Health, and Leadership
2023-08-03	Virtual Event: Make Notes of Encouragement
2023-08-04	Virtual Event: Make Notes of Encouragement
2023-08-05	Virtual Event: Make Notes of Encouragement
2023-08-06	Virtual Event: Make Notes of Encouragement
2023-08-07	Virtual Event: Make Notes of Encouragement
2023-08-08	Virtual Event: Make Notes of Encouragement
2023-08-08	Farm Chores @ First Fruits Farm
2023-08-08	Community Action Council of Howard County - Food Bank
2023-08-09	Virtual Event: Make Notes of Encouragement
2023-08-10	Virtual Event: Make Notes of Encouragement
2023-08-10	Enoch Pratt Library Social Workers Program
2023-08-10	FMS Aug. Harvest
2023-08-11	Virtual Event: Make Notes of Encouragement
2023-08-12	Virtual Event: Make Notes of Encouragement
2023-08-12	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2023-08-13	Virtual Event: Make Notes of Encouragement
2023-08-14	Virtual Event: Make Notes of Encouragement
2023-08-15	Virtual Event: Make Notes of Encouragement
2023-08-15	Volunteering Opportunity at MD Food Bank 8/15/23
2023-08-16	Virtual Event: Make Notes of Encouragement
2023-08-16	Enoch Pratt Library Social Workers Program
2023-08-16	*Serving Veterans* The Baltimore Station Dinner
2023-08-17	Virtual Event: Make Notes of Encouragement
2023-08-18	Virtual Event: Make Notes of Encouragement

2023-08-19	Virtual Event: Make Notes of Encouragement
2023-08-20	Virtual Event: Make Notes of Encouragement
2023-08-21	Virtual Event: Make Notes of Encouragement
2023-08-22	Virtual Event: Make Notes of Encouragement
2023-08-23	Bench Painting For High School
2023-08-23	Virtual Event: Make Notes of Encouragement
2023-08-23	B&O Railroad Museum cleanup event
2023-08-23	Poppleton Back-to-School Bash
2023-08-23	UWCM Poppleton Community Back to School Event
2023-08-24	Virtual Event: Make Notes of Encouragement
2023-08-24	Blood Drive benefiting American Red Cross
2023-08-24	Blood Drive benefiting American Red Cross
2023-08-25	Wild Weed Out
2023-08-25	Virtual Event: Make Notes of Encouragement
2023-08-25	FMS Aug. Harvest
2023-08-26	Virtual Event: Make Notes of Encouragement
2023-08-26	FDSF Back 2 School Drive
2023-08-26	Hundred For One Hundred
2023-08-26	Fishes and Loaves Community Engagement Day
2023-08-26	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2023-08-27	Virtual Event: Make Notes of Encouragement
2023-08-28	Virtual Event: Make Notes of Encouragement
2023-08-28	Serving Lunch 'Restaurant Style' at Our Daily Bread
2023-08-29	Virtual Event: Make Notes of Encouragement
2023-08-30	Virtual Event: Make Notes of Encouragement
2023-08-31	Carroll County Boys and Girls Club
2023-08-31	Virtual Event: Make Notes of Encouragement
2023-09-06	BGE and MFB Energy Assistance and SNAP Sign Up Event
2023-09-08	Together We Serve 9/11 Event
2023-09-09	BGE Softball Classic
2023-09-09	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2023-09-09	Remembering September 11th at Filbert Street Garden
2023-09-12	Caw to Action - Kits for a Cause
2023-09-14	Enoch Pratt Library Social Workers Program
2023-09-15	Maryland SPCA - Morning with the Dogs & Cats
2023-09-16	Center for Urban Families Back to School Event
2023-09-16	Cheers to Clean Water Trash Clean Up
2023-09-19	BARCS Volunteer Day
2023-09-19	Prepare and Package Meals for Moveable Feast
2023-09-20	Meals on Wheels Packing
2023-09-20	Enoch Pratt Library Social Workers Program
2023-09-20	Blood Drive benefiting American Red Cross
2023-09-21	"Back to School Knight"
2023-09-21	September Harvest

2023-09-22	Taking the Lead
2023-09-22	Volunteer Event
2023-09-23	Clean Bread & Cheese Creek
2023-09-23	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2023-09-27	Dinner Service at the Ronald McDonald House Maryland
2023-09-27	B&O Railroad Museum cleanup event
2023-09-28	Moving Bikes for Free Bikes 4 Kids
2023-09-28	Park Heights Community Project
2023-09-29	Karen Bierly Foundation Golf Tournament for Gas Service Mechanics only
2023-09-29	Making Gift Bags for the Ronald McDonald House Maryland
2023-09-29	Garden Maintenance at Cylburn Arboretum
2023-09-29	Taking the Lead @ Timberbrook Farm
2023-09-29	Freetown Farm Event
2023-09-30	Hundred For One Hundred
2023-09-30	Power in the Park
2023-10-03	PRIDE Event - Maryland SPCA - Morning with the Dogs & Cats
2023-10-03	Volunteering at Broad Creek Memorial Scout Reservation for Boy Scouts of America
2023-10-04	Camp Puh'tok Volunteering Event: A Day in the Pines.
2023-10-04	BGE Blood Drive
2023-10-05	Paul's Place
2023-10-06	“Good Neighbor, Habitat Planting.”
2023-10-07	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2023-10-08	Autism Speaks Walk
2023-10-10	Art with a Heart - Mosaic
2023-10-10	ShareBaby with BGE HR
2023-10-10	Enoch Pratt Library Social Workers Program - Energy Assistance Ambassadors ONLY
2023-10-10	Moveable Feast
2023-10-10	Handwritten Inspiring Letters for Cancer Patients
2023-10-11	Volunteer Event at Broad Creek
2023-10-11	Maryland Food Bank Packing Event
2023-10-11	Maryland Food Bank Packing Event
2023-10-13	Maryland Construction Career Day
2023-10-13	BOYS & GIRLS CLUB OF WESTMINSTER INC
2023-10-17	Boy Scouts volunteer event
2023-10-17	Youth Energy Day - Speed Networking Station
2023-10-18	Prepare and Package Meals For Moveable Feast
2023-10-21	Mayor Brandon Scott's 2023 Fall Cleanup - Greenmount Ave. Gateway
2023-10-21	Mayor Brandon Scott's 2023 Annual Fall Cleanup - Highlandtown community
2023-10-21	BGE American Cancer Society "Making Strides Walk"
2023-10-21	2023 Greater Maryland Heart Walk
2023-10-24	Enoch Pratt Library Social Workers Program
2023-10-25	Charles Plaza Fall Planting - Tulip and Daffodil bulbs
2023-10-26	Junior Achievement Biz Town
2023-10-26	Empowering Baltimore (The Food Project)

2023-10-26	Food Prep & Packaging
2023-10-27	TRUNK OR TREAT
2023-10-27	Help to Hang, Tag and Size donated clothing inventory for Retail Store
2023-10-28	Soccer Without Borders: Small Goals Big Change Soccer Tournament
2023-10-28	Hundred For One Hundred
2023-10-28	Volunteer/Assist with 2023 Walk to End Alzheimer's
2023-10-28	2023 Greater Baltimore Walk to End Alzheimer's
2023-10-28	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2023-10-31	Snack Packing Event for Weekend Backpacks
2023-10-31	October Harvest
2023-11-02	ShareBaby Warehouse Packing
2023-11-02	NPower In-Person Mock Interview
2023-11-02	Pauls Place
2023-11-03	Operation Gratitude - Battalion Buddies Program
2023-11-04	The Salvation Army Event - Assembly The Largest Human Shield
2023-11-04	Stars, Stripes and Chow Chili Cookoff
2023-11-06	BGE and MFD Assistance Sign Up Fair
2023-11-08	Baltimore Hunger Project Weekend Lunches Packing Session
2023-11-08	Enoch Pratt Library Social Workers Program
2023-11-11	Volunteers Needed to Pack Grocery Boxes for Low Income Seniors
2023-11-13	Prepare and Package Meals for Moveable Feast
2023-11-14	Ornament Decorating
2023-11-15	Free Bikes 4 KIDZ -Bike Cleaning and Prep Session
2023-11-16	Enoch Pratt Library Social Workers Program
2023-11-16	BGE and Black & Veatch Joint Harvest Volunteer Event
2023-11-18	Festival of Trees Decorating Event
2023-11-20	9th Annual Thanksgiving Giveaway
2023-11-21	The Franciscan Center's Thanksgiving Dinner Giveaway
2023-11-21	November Harvest
2023-11-25	Hundred For One Hundred
2023-11-29	Customer Experience Team
2023-12-03	Volunteer Opportunity: Thread's Platinum Holiday Party
2023-12-04	Elf Week at Salvation Army
2023-12-06	Mock Interview Extravaganza
2023-12-06	Enoch Pratt Library Social Workers Program - Energy Assistance Ambassadors ONLY
2023-12-06	Tree Trimming, Puzzles & Games - Essex Senior Center
2023-12-07	Pauls Place
2023-12-12	Project Santa at RHMC
2023-12-12	Meals on Wheels
2023-12-12	Moveable Feast
2023-12-12	MPBS Team Building
2023-12-13	BGE Blood Drive
2023-12-14	Blood Drive benefiting American Red Cross
2023-12-14	Wreaths Across America - Unloading Wreaths

2023-12-16	Wreaths Across America
2023-12-19	JA BizTown
2023-12-20	*Serving Veterans* The Baltimore Station Dinner
2023-12-30	Hundred For One Hundred

Case No. 9888
Baltimore Gas and Electric Co.
Response to OPC Data Request 12
Request Received: August 28, 2026
Response Date: September 14, 2026
Sponsor(s): Nancy McCart; John C. Frain

Item No.: OPCDR12-03

Membership Dues. Refer to the response to OPCDR02-02. The response states that the Company is not seeking recovery of contributions. Does the Company use the term contributions and membership dues interchangeably? Confirm that the amounts of membership dues on Attachment 1 are not included in the test year revenue requirement for recovery.

RESPONSE:

The Company is not using the term contributions and membership dues interchangeably in the response to OPCDR02-02. The Company interpreted contributions to refer to charitable contributions for which the Company is not seeking recovery. The amount of dues included in OPDDR02-02 Attachment 1 noted in Column "Test Year Ended March 31, 2026 Amount" are included in the test year revenue requirement for recovery.

Case No. 9888
Baltimore Gas and Electric Co.
Response to Staff Data Request 2
Request Received: July 15, 2026
Response Date: July 29, 2026
Sponsor(s): John C. Frain

Item No.: StaffDR02-18

Please explain and provide applicable worksheets for anticipated cost savings for FlexPay.

a. If this varies by scenario and enrollment, please provide for multiple scenarios.

RESPONSE:

BGE does not anticipate direct cost savings associated with the implementation of BGE FlexPay. Rather, the Company expects BGE FlexPay to provide cost avoidance benefits through improved arrearage management, including reductions in collection activity expenses, write-offs, and bad debt expense. The total value of these benefits would depend on customer enrollment levels, participation patterns, and program performance. For these reasons, BGE has not developed worksheets quantifying anticipated cost avoidance under specific enrollment scenarios at this time.

Case No. 9888
Baltimore Gas and Electric Co.
Response to Staff Data Request 14
Request Received: July 27, 2026
Response Date: August 10, 2026
Sponsor(s): John C. Frain

Item No.: StaffDR14-10

Please provide a cost benefit analysis to BGE of offering FlexPay. In other words anticipated savings to BGE from reduced collections, lower cash working capital, versus the cost of offering FlexPay.

a. Please provide all applicable worksheets in Excel, with all formulae and links intact.
b. If this varies by enrollment, please provide for multiple enrollment scenarios BGE believes to be realistic.

RESPONSE:

BGE has not conducted a formal cost-benefit analysis for BGE FlexPay. As noted in response to StaffDR02-18, BGE does not anticipate direct operational cost savings resulting from the implementation of BGE FlexPay. Rather, the program is expected to provide potential customer and financial benefits through improved arrearage management and payment outcomes, including reductions in collection-related activities, write-offs, and bad debt expense. Additionally, BGE FlexPay is not intended as a cost-savings program for customers. Instead, it is designed to provide customers with an additional tool to manage rising energy costs, track energy usage and costs more closely, and help avoid the accumulation of growing arrearages.

StaffDR14-10 Attachment 1 reflects the estimated avoided costs associated with improved arrearage management and compares those avoided costs to the estimated implementation and ongoing program costs. The attachment is intended to illustrate the potential financial impacts of the program under the assumptions identified therein and should not be construed as a formal cost-benefit study.

Item		BGE	Notes
Total Residential Customers		1,300,000	
Average Bill		$250.00	
Avg Yearly Bill		$3,000	
Participation Assumption	3.50%	45,500	Participation rate assumed based on standard utility prepaid program performance
Estimated % High Risk Customers Participating		8%	High Risk customers demonstrate higher likelihood to accrue arrearages, default on payments, enter collections activity ultimately to write-offs.
High Risk Customers in Participants	Variable	3,640	
Loss Avoided for Typical Customers	0.3%	$376,740	Based on write-offs as percent of bill revenue
Loss Avoided for High Risk Customers	10.0%	$1,092,000	Based on write-offs as percent of bill revenue
Call Center - Cost per Call		$19	Average Cost per Call
Call Reductions		10,920	Assumed 3 avoided calls per high risk customer
Potential Call Center savings		*$207,480*	
Cost per turn-off notice		$0.84	Cost for print, postage, envelopes, and imaging costs per notice
Reduction in Turn-Off Notices		$15,288	Assumes 5 turn-off notices avoided per high risk customer
Cost per truck roll for disconnect		$116	
Avoided disconnects	25%	$105,560	Calculated as a percentage of high risk customers
Back Office costs (payment agreements, fraud investigations)		*$36,400*	BGE assumed all High Risk Customers @ $10 per case of back-office labor
Back Office costs (High Bill Investigations & PSC Complaints)	*35%*	*$127,400*	BGE assumed 35% of High Risk Customers @ $100 per case of back-office labor
Gross Benefits		$1,960,868	
Benefits- Bad Debt		*$1,468,740*	
Benefits - O&M		*$492,128*	
Costs			
Back Office costs to support the program		$325,000	*Includes additional Support for Billing, Pymt Processing & CSRs*
IT production support		$150,000	
Marketing Costs - ongoing		$50,000	*Assumes $50k to promote awareness and grow program*
Annualized Monthly fees - vendor		$1,092,150	*Vendor costs - Licience Cost of 150K, and $2 per customer enrolled per month*
IT Implementation - O&M		$3,675,610	
IT Implementation - Capital		$1,960,482	
One Time IT Inplementation Cost (Full Program)		$5,636,092	
One Time Full Program Launch Marketing Costs		$200,000	
Total One Time Implementation Costs		$5,836,092	
Annual Progam Management Costs		$1,617,150	
Annual Net Benefit		$343,718	
Gross Benefit Per Customer		$43.10	
Program Cost per Customer		$35.54	
Net Customer Benefit		$7.55	

Case No. 9888
Baltimore Gas and Electric Co.
Response to Staff Data Request 28
Request Received: August 12, 2026
Response Date: August 26, 2026
Sponsor(s): John C. Frain

Item No.: StaffDR28-05

2026 Wage Increase Documentation. BGE's 2026 wage increase adjustment OIA-30E is not adequately explained or documented. Excel workpaper "OIA-30E - Wage Increase.xlsx" does not include any supporting documentation, does not reference to source amounts, and does not include adequate explanation in the five lines of witness Frain's direct testimony (93:14-18). Address the following.

a. Provide all supporting documentation including underlying source documents, supporting calculations (including all allocation/assignment of payroll costs between electric, gas, transmission, and non-regulated/other operations), the percent of payroll costs expensed (and the calculation of the expense factor, such as the ratio of expensed electric payroll to total electric payroll), and the percent pay increase (for each type of pay increase in the adjustment). Also, provide a more detailed explanation of the related Excel workpaper and each component/input, to support the 2026 wage increase adjustment of $2,170,048 before taxes.

RESPONSE:

Please refer to *StaffDR28-05-Attachment 1* for more detailed supporting documentation for BGE's 2026 wage increase adjustment as provided in OIA-30E. As noted in the Direct Testimony of Company Witness Frain, OIA-30E provides for the effect of the March 2026 general wage increase on labor expense for electric distribution. This adjustment is computed by comparing the total annualized base salaries for all BGE employees as well as the related incentives based on target as of February 28, 2026 to the same amounts as of March 31, 2026.[1] In addition to reflecting the impact of the March 1 merit increase for BGE employees, this adjustment also accounts for any changes in employee headcount based on the February 28 vs March 31 comparison. Furthermore, this adjustment provides for the electric distribution O&M-only portion of the increase. The ratio for the O&M % is supported in the response to StaffDR28-08. The 60.1% electric distribution allocation factor is supported in the response to StaffDR28-10.

[1] See StaffDR28-05-Attachment 1 for the detailed OIA-30E support which notes the February 28 comparison to March 31. The OIA-30E supporting workpaper provided at the time of filing incorrectly noted that the March comparison was based on March 1.

Operating Income Adjustment No. 30E - Effect of the 2026 Wage Increase

	# of Employees	Total Wages	Total Target Incentives		
HR ePeople System Data Base Total Payroll:					
As of 2.28.26:					
Craft (Non-Management/Non-Union)	437	$ 39,138,445	$ 2,304,617		
Management	1,331	165,896,783	29,006,172		
Union	1,443	154,952,907	6,193,058		
Annualized Payroll as of 2.28.26	3,211	$ 359,988,136	$ 37,503,847		
As of 3.31.26:					
Craft (Non-Management/Non-Union)	433	$ 40,704,570	$ 2,412,341		
Management	1,318	169,182,574	29,819,783		
Union	1,403	157,060,696	6,282,428		
Annualized Payroll as of 3.31.26	3,154	$ 366,947,841	$ 38,514,552		
Annualized Payroll Increase Feb 28, 2026 vs. Mar 31, 2026		$ 6,959,705	$ 1,010,705	$ 7,970,410	
				0.49	O&M portion - Supported in StaffDR28-08
				$ 3,938,976	**Annualized O&M portion - Wage Increase**

Elec Distribution	$ 2,367,325	x 11/12*	$ 2,170,048
Elec Transmission	366,325		
Gas	1,205,327		
	$ 3,938,976		

* Note: Adjustment reflects 11 months (April-February).

Case No. 9888
Baltimore Gas and Electric Co.
Response to Staff Data Request 28
Request Received: August 12, 2026
Response Date: August 26, 2026
Sponsor(s): John C. Frain

Item No.: StaffDR28-17

Severance Costs. Address the following regarding severance costs included for recovery in this rate case.

a. Explain if BGE has removed any severance costs from this rate case, and cite to the related adjustment and workpapers and identify the amount of expensed and capitalized severance costs removed from this rate case by account number.
b. Provide the amount of expensed and capitalized severance costs (by type of severance cost) included in the period ending March 31, 2026 (and for each month following the test period) by account number and account description, and explain the related voluntary or involuntary force reduction plan (or action) to which this is related for periods ending March 31, 2025, March 31, 2026, and the post-test period (and provide a copy of the related force reduction plan, including related budget information addressing the impacts of these force reduction plans).
c. Regarding (b) above, identify the related number of employees (by employee groups of Union, Management, etc.) to which this severance cost is related.
d. Regarding (b) above, explain if all employees severed by the force reduction plans were paid all severance pay immediately, or identify the amount of severance costs that are deferred or will be paid for a limited time in future years (such as COBRA insurance, etc.).
e. Explain why severance costs should be recovered in this rate case and provide supporting documentation for BGE's rationale.

RESPONSE:

a. BGE has not removed any severance costs from this rate case.

b. BGE objects to StaffDR28-17(b), to the extent that it seeks severance costs for months following the historical test year as the Company is not seeking recovery of severance costs incurred after the historical test year. Subject to and without waiving these objections, BGE responds as follows. Please see the Company's response to OPCDR02-100 for severance costs, which were all recorded to FERC Account 926 – Employee Pensions and Benefits, and the Company's response to OPCDR02-20 for early retirement offer costs. Please also see the Company's response to StaffDR28-13(c) for budget and impact information regarding the involuntary workforce reduction plan announced in December 2025 and effective in March 2026. This was the only workforce reduction plan implemented during the periods ending March 31, 2025 and March 31, 2026. In addition, the test year includes approximately $1.3 million of electric distribution severance expense associated with the separation of three BGE executives in June and July 2025.

Other severance expenses during the referenced periods were not material and were incurred in the ordinary course of business.

c. Please see the Company's response to StaffDR28-13(b) for the number of employees, by employee group, associated with the involuntary workforce reduction plan announced in December 2025 and effective in March 2026. In addition, the executive separation costs discussed in part (b) related to three management employees.

d. Employees did not necessarily receive all severance payments immediately. Severance costs and associated employer payroll taxes were recognized when the obligation became probable and reasonably estimable. For the workforce reduction reflected in this filing, the accrual was recorded in December 2025 and updated in March 2026. Although severance payments are made over the applicable severance period, the costs included in this filing reflect the recognized accruals.

e. BGE believes recovery of severance costs is appropriate because the costs were prudently incurred as part of workforce reduction actions intended to improve operational efficiency and reduce ongoing operating expenses. The severance costs are actual, known, and measurable costs incurred as a result of these actions.

Case No. 9888
Baltimore Gas and Electric Co.
Response to Staff Data Request 28
Request Received: August 12, 2026
Response Date: August 26, 2026
Sponsor(s): John C. Frain

Item No.: StaffDR28-13

28-1. **Headcount and Impact of Employee Reduction on Wage Increase.** BGE's 2026 wage increase adjustment OIA-30E and related Excel workpaper "OIA-30E - Wage Increase.xlsx", does not address the level of employees to which the wage increase was applied. This wage increase adjustment is shown as applied to "wages" and "incentives" of Union and perhaps other employees. The Baltimore Sun reported in February 6, 2026, that BGE would lay off in mid-March 2026 combination of 68 union, management, and other employees (including 46 union employees) per the link below. Address the following.
<https://finance.yahoo.com/news/bge-lay-off-68-workers-163000482.html>

a. Provide the related number of Union employees (and other employees) impacted by BGE's $6.9M wages increase and $1.0M target incentives increase, and provide related headcount reports showing the number of Union and other employees impacted by all pay increases in this adjustment at March 1, 2026. Show total headcount by Union, management, and all other employee (along with providing additional reports showing headcount by specific department), and reconcile these headcount reports to the number of employees included in BGE's wage increase adjustment at OIA-30E.
b. Provide the actual total number of BGE employees laid off by categories of union, management, and other employees, and provide supporting documentation (press releases, internal memos, planning documents, budget documents, etc.) showing the lay-off of these employees, along with headcount reports prior and after the lay-off showing the reduction in employee levels. Explain if this impact has been reflected in BGE's rate case and proposed adjustments (and cite to specific adjustments), and explain why or why not.
c. Provide the total reduction in BGE payroll expense, capitalized payroll costs, and other related expenses (pensions, benefits, payroll taxes, severance, etc.), along with supporting documentation and calculations related to the reduction in headcount addressed above. Show the reduction in payroll costs by type of employee group (Union, management, etc.), and by department. Explain all impacts on Call Center expenses. Explain if this impact has been reflected in BGE's rate case and proposed adjustments (and cite to specific adjustments), and explain why or why not.
d. Provide the actual total number of Exelon, service center, and other affiliate employees laid off by categories of union, management, and other employees, which impacts the amount of costs allocated/assigned by these entities to BGE via the Cost Allocation Manual (and other intercompany agreements), and calculate to total reduction in these costs allocated/assigned to BGE for 2026 and going-forward periods. Provide all supporting documentation and calculations. Explain if this impact has been reflected in BGE's rate case and proposed adjustments (and cite to specific

adjustments), and explain why or why not.

e. Provide the amount of severance expense by account number (and account description), along with other related increases in expenses, which is included in this rate case related to the lay-off of these employees.
f. Explain the reason for all lay-offs in 2026 and anticipated lay-offs and force reductions (voluntary and involuntary) in 2027 and future years (provide payroll budget information and other data to support this information).

RESPONSE:

a. Please refer to StaffDR28-05-Attachment 1 for the number of employees by group reflected in the 2026 wage adjustment. See StaffDR28-14-Attachment 1 for the total number of employees. Please note that the OIA-30E 2026 wage adjustment reflects a majority subset of the total number of employees.

b. There was a total of 43 employees who were laid off, comprised of 30 Union-represented employees and 13 Management employees. Employee count reductions are visible in the total monthly employee counts in StaffDR28-14-Attachment 1 as well as the 2026 wage increase (OIA-30E) support provided in StaffDR28-05-Attachment 1. Please note the reduction in force (RIF) employee numbers were net of new employees added in the monthly employee counts. *Also see StaffDR28-13 Attachment 1* for communications concerning the RIF.

c. See below for an analysis that shows the actual annual O&M labor savings, actual annual capitalized labor savings and the actual related severance costs on a total Company-wide basis for all lines of business. Call Center employees were not impacted by the March 2026 employee reductions. This impact has been reflected in the rate case in ratemaking adjustment OIA-30E as evidenced by the lower employee counts as of March 31, 2026. See StaffDR28-05-Attachment 1.

	Employees Severed	Annual O&M Labor Savings For Employees Severed	Annual Capital Labor Savings For Employees Severed	Severance Costs	Severance Payroll Taxes
Management	13	1,512,886	483,823	(1,029,024)	(72,032)
Represented Labor	30	1,110,102	1,184,606	(75,071)	(5,255)
TOTAL	**43**	**2,622,988**	**1,668,429**	**(1,104,404)**	**(77,309)**

d. Exelon/Service Company and other affiliate employees are not reflected in BGE's ratemaking adjustment OIA-30E. Furthermore, there were no such employees impacted by this specific reduction in force.

e. Severance expense related to the March 2026 reduction in force included in this rate case (electric distribution portion only) is $715,849 inclusive of severance and the related employer tax expense. This severance expense was charged to FERC Account 926 – Employee Pensions and Benefits.

f. The layoffs are future cost saving measures to position the Company to be able to maintain the Company's core mission and commitment to safety, reliability, ethics and compliance, and service to customers at a reasonable price. The Company expects to realize cost savings (i.e., lower employee-related expenses such as labor and benefit costs) due to fewer employees.

Case No. 9888
Baltimore Gas and Electric Co.
Response to Staff Data Request 50
Request Received: August 21, 2026
Response Date: September 04, 2026
Sponsor(s): Nancy McCart; John C. Frain

Item No.: StaffDR50-01

Following up on the response to SDR 14-10, does BGE anticipate any cash working capital cost savings from FlexPay, given that customers pay in advance of usage, as opposed to typical post-payment after usage?

a. If no, please explain why.
b. If yes, please provide an estimate of these savings in a worksheet in Excel with all formulae and links intact.
    i. If BGE cannot provide an estimate, please explain why.

RESPONSE:

BGE does anticipate cash working capital cost savings from the FlexPay program, given that customers pay in advance of usage. BGE has not prepared an estimate of the magnitude of these savings, as the program has not been approved and implemented yet.