Public Service Company of New Hampshire d/b/a Eversource Energy
Docket No. DE 24-070

Date Request Received: November 15, 2024 **Date of Response: December 02, 2024**
Data Request No. PUC 3-036

Request from: New Hampshire Public Utilities Commission

Witness: Botelho, Ashley N.

Request:

Ref. Botelho and Chen Testimony (Perm), page 46, the period of November 2017 and December 2023 was used for normalization amount of $902,206, why was this period chosen? What would be the normalization over 10 years?

Response:

As described in the Testimony of Ashley N. Botelho and Yi-An Chen (Perm), beginning at Bates Page 01621, the Company proposes, as part of its PBR design, to eliminate and/or simplify certain reconciling mechanisms in this proceeding. The Company is proposing that, as part of its PBR plan, certain cost elements currently collected and/or reconciled through reconciling mechanisms could be eliminated on a going forward basis once the cost elements are fully reflected in base distribution rates and PBR is implemented as outlined in the Company's filing. One of the objectives of the Company's overall alternative rate regulation is to reduce administrative burden associated with administrative proceedings between rate cases, which in turn will reduce costs and provide greater benefits to customers, the Commission, and other regulatory stakeholders. The Company's proposal for eliminating and/or simplifying reconciling mechanisms is one part of the PBR proposal.

As shown in Attachment ES-REVREQ-1, Schedule ES-REVREQ-20, Page 2 the test year actual vegetation management expense is $42,330,748, which includes; (1) $33,133,354 associated with the Company's base vegetation management program, and (2) $9,197,394 associated with vegetation management costs for areas around CCI facilities, which have been recorded in the PPAM tracking mechanism and transferred to base rates as part of the proposed revenue requirement in the instant proceeding and described previously.

The level of vegetation management activities around previously joint-owned CCI pole assets in the test year reflect the actual expenses following the execution of the PPA on May 1, 2023. To normalize this amount to establish a more representative annual expense for work performed around those previously joint-owned facilities that would be expected to continue under the Company's ownership, the Company calculated an adjustment reflecting a monthly average of CCI vegetation management billings from November 2017 through December 2023 annualized to reflect a twelve-month period. This resulted in a decrease to test year vegetation management expense of $902,206.

The period of November 2017 through December 2023 reflects the time period in which the Company first received reimbursement billings from CCI, through the end of the test year. Because the Company had not received reimbursement billings prior to November 2017, it would not be possible to perform a normalizing adjustment over a 10-year period. Please refer to Attachment PUC 3-036 for the support for the calculated monthly average of CCI vegetation management from November 2017 through December 2023 annualized to reflect a 12-month period.

Public Service Company of New Hampshire d/b/a Eversource Energy
Docket No. DE 24-070

Date Request Received: November 15, 2024 **Date of Response: December 02, 2024**
Data Request No. PUC 3-037

Request from: New Hampshire Public Utilities Commission

Witness: Farley, Ian J., Botelho, Ashley N., Allen, Robert D.

Request:

Ref. Botelho and Chen Testimony (Perm), page 46, was any normalization provided for non-CCI vegetation management?

Response:

No, the Company did not reflect any normalizing adjustments to non-CCI vegetation management expense, nor would a normalization for non-CCI vegetation management be appropriate as the non-CCI vegetation-related work is anticipated to continue at the test year levels following the Company's most recent contract negotiations.

Public Service Company of New Hampshire d/b/a Eversource Energy
Docket No. DE 24-070

Date Request Received: November 15, 2024 **Date of Response: December 02, 2024**
Data Request No. PUC 3-038

Request from: New Hampshire Public Utilities Commission

Witness: Allen, Robert D.

Request:

Ref. Allen Testimony, page 19, please provide Table 2: VMP Budget (2020-2023) by VMP Activity. Are any storm restoration costs included in the VMP budget or actual expenses? If so, please provide breakout.

Response:

Storm restoration costs are not part of the annual vegetation management plan ("VMP") budget.

Please refer to Attachment PUC 3-038 for the years 2020-2023. The 2020 budget breakdown is not readily available and the Company will supplement this response with the breakdown by program.

Public Service Company of New Hampshire d/b/a Eversource Energy
Docket No. DE 24-070

Date Request Received: November 15, 2024	**Date of Response: December 02, 2024**
Data Request No. PUC 3-039	

Request from: New Hampshire Public Utilities Commission

Witness: Allen, Robert D.

Request:

Ref. Allen Testimony, page 25, the hazard tree removal program is referred to as "aggressive." Please clarify. Are there less aggressive budget proposals? Given that the Company has spent less than its full VMP budget, in previous years are aggressive proposals tenable?

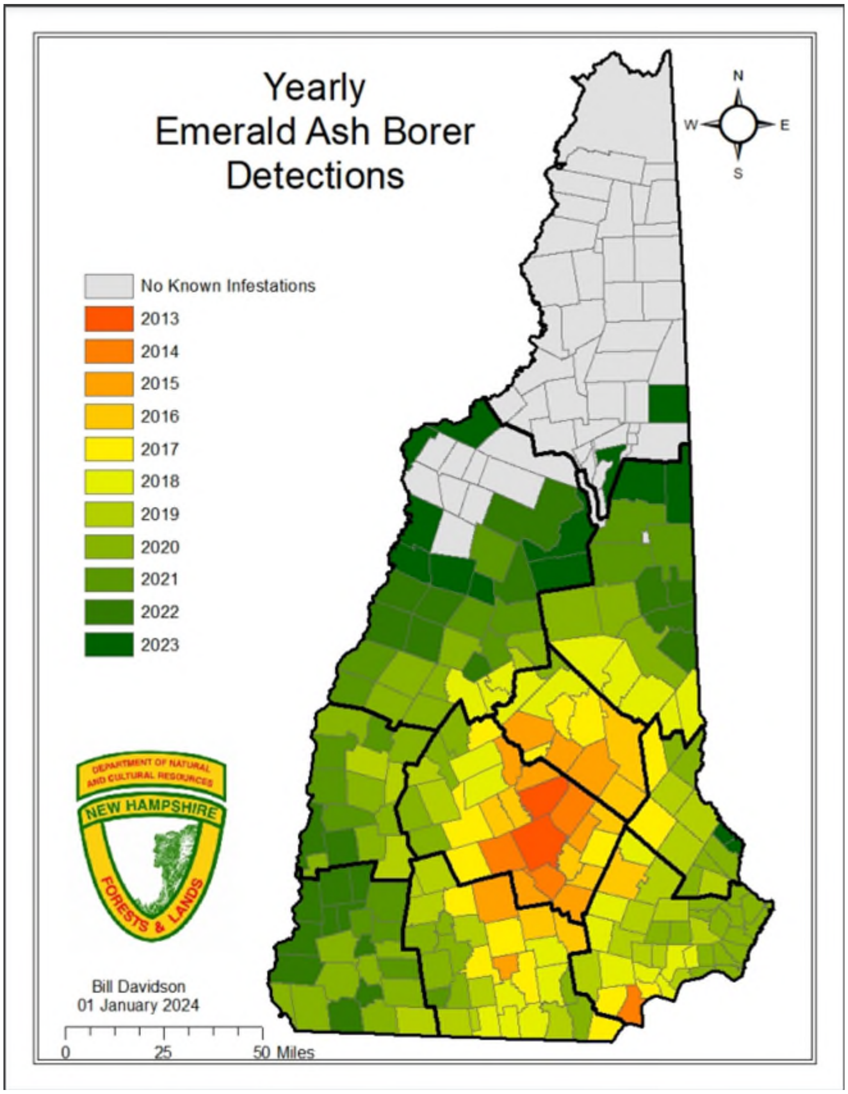
Response:

The term aggressive is being used to describe the necessity of a consistent and proactive approach to hazard tree removal in New Hampshire.

PSNH is actively combatting the rapid spread of significant forest health epidemics driven by, but not limited to, Emerald Ash Borer, Spongy Moth and White Pine Needle Disease. The scale, speed, and frequency of tree mortality along the roadside forest has been increasing over the past maintenance cycle and PSNH anticipates the spread of these forest pests to continue at the current pace.

Per the New Hampshire Division of Forest and Lands, Emerald Ash Borer feeds on the inner bark and phloem of ash trees and the infested trees die within three to five years. Therefore, a proactive approach to identifying, obtaining landowner permission, and removing ash trees along our primary facilities is a critical part of our reliability improvement and cost control strategies. In essence, if a proactive approach to ash tree removal was not employed as part of our cyclical hazard tree removal program ash trees that were trimmed or maintained as part of the SMT program would have a high risk of mortality and failure in between planned maintenance cycles. The result would be returning to circuits with our limited crew resources to remove the dead, dying or diseased ash trees that should have been proactively removed as part of the previous maintenance cycle.

The NH Division of Forest and Lands estimates that there are currently 4.2 billion trees in NH, ash trees make up 93 million of those estimated trees across the state.



In regards to VMP costs, gross investments in the VMP program have exceeded the amounts that were requested for recovery as part of the RRA mechanism. These annual gross investments are representative of the actual costs associated with and executing a necessary hazard tree program in the communities that we serve.

Public Service Company of New Hampshire d/b/a Eversource Energy
Docket No. DE 24-070

Date Request Received: November 15, 2024 **Date of Response: December 02, 2024**
Data Request No. PUC 3-040 **Page 1 of 1**

Request from: New Hampshire Public Utilities Commission

Witness: Allen, Robert D.

Request:

Ref. Allen Testimony, page 26, Figure 3 PSNH SAIDI – ES IEEE Criteria, the SAIDI trend line appears to be upward since 2019. Please clarify metrics demonstrating benefit of VMP activities.

Response:

In 2019, PSNH experienced fewer major and minor storm events compared to years 2020 – 2023. In fact, 2019 was an outlier for SAIDI overall.

The vegetation management plan ("VMP") is designed to provide a consistent clearance around the electric lines for both visibility and safe access for our line workers, along with reducing the potential for contact between vegetation and the lines. While our goal of consistent clearance is achievable, the weather is not consistent from year to year (outside of the four seasons), and the growth of vegetation is not as consistent due to the impact from weather. For example, in a drought year there will not be much growth on trees as there is in a normal or "rainy" year. These two items; weather and tree growth impact reliability as much or more than any other factor.

One way that we have tried to combat this is by increasing the side clearance on three-phase lines from 8 feet to 10 feet in 2025. Since an outage on a three-phase line can potentially have a significant customer impact, the Company anticipates that this targeted change in trimming specifications will reduce the likelihood of service interruptions. The change will cause our contractors to inspect the next "row" of trees for maintenance. The extra 2 feet will increase our clearance zone and allow more trees to be assessed for health and structural defects. The change in our clearance specification from 8 feet to 10 feet on three phase lines is the first specification change in over 30 years. The new standard was included in the new four-year contract for vegetation management services and did not substantially alter the price per mile. The standard only applies on three phase lines (most customer impact) and will allow us to monitor performance under this clearance. While SAIDI will still be the main metric for overall system reliability, this new specification should give us more data from which to assess improvements due to vegetation management.

Public Service Company of New Hampshire d/b/a Eversource Energy
Docket No. DE 24-070

Date Request Received: November 15, 2024 **Date of Response: December 02, 2024**
Data Request No. PUC 3-041

Request from: New Hampshire Public Utilities Commission

Witness: Allen, Robert D.

Request:

Ref. Allen Testimony, page 29, 12,000 hazardous trees have been identified, how many are removed each year? What are the costs per tree?

Response:

As noted in the Testimony of Robert Allen, as of Q1 2024, the Company identified 12,000 hazard trees that were at risk of falling on Company assets and need to be removed. The Company continues to monitor and identify additional hazard trees. To date 14,583 have been removed as part of the 2024 hazard tree program.

Total hazard tree removals 2022 - 2023 are as follows:

- 2023: 17,396
- 2022: 18,012

Please see Attachment PUC 3-041(Confidential) for a comparison of the 2024 & 2025 rates associated with unit price removal of hazard trees from our top four largest vendors.

****Public Service Company of New Hampshire provides this information pursuant to a good-faith claim of confidentially under Puc 203.08, and will file a motion for confidential treatment of this information prior to the hearings in this docket.*

Request from: New Hampshire Public Utilities Commission

Witness: Botelho, Ashley N.

Request:

Ref. Botelho and Chen Testimony (Perm), page 101, "Table 2: Historical Storm Cost Summary as of January 31,2024" provides information for the last 10 years. Please provide the total storm costs by event for the years supplied. What events were recovered through temporary rate adjustments? Please provide Table 2's "Adjusted Annual Storm Costs" column net of planned temporary and permanent rate increases.

Response:

Please see Attachment PUC 3-042 for the total storm costs by docket and event for the years 2013-2023:

- Page 1 provides a summary by docket for total storm costs as of January 31, 2024, including carrying charges, as well as when recovery commenced for the storms.
- Pages 2-3 provide a more detailed view of the summary on page 1 by each individual storm for each year and corresponding recovery docket.
- Page 4 provides a summary of the final remaining balance as of July 31, 2024 for the two storm recovery dockets, Docket Nos. DE 22-031 and DE 23-051. The Commission approved the temporary rate settlement in the current rate case proceeding, Docket No. DE 24-070, which allowed the Company to recover this remaining balance beginning on August 1, 2024.

For background, the settlement agreement on permanent rates in Docket No. DE 19-057 allows the Company to recover $12 million in base rates via the Major Storm Cost Reserve ("MSCR"). That settlement agreement also authorized the Company to amortize $68.5 million over five years beginning on August 1, 2019, and which includes the remaining Commission-approved storm recovery from Docket Nos. DE 18-058, DE 19-050, DE 19-105 and DE 20-062. Since that time, the Commission has approved recovery of storm costs in Docket Nos. DE 21-089, DE 22-031 and DE 23-051. The annual funding of the MSCR has allowed for full recovery of the Commission-approved storm costs for Docket No. DE 21-089 and partial recovery for the approved storm costs in Docket No. DE 22-031, which has $1.8 million remaining to be recovered as of July 31, 2024.

Storm costs approved by the Commission in Docket No. DE 23-051 have not yet been covered by the annual MSCR funding.

The Company's approved temporary rate settlement in this proceeding allowed for the Company to begin to recover storm costs that have been reviewed and approved by the Commission in Docket Nos. DE 22-031 and DE 23-051, inclusive of carrying charges, by applying the full $12 million that will be recovered through MSCR (which is a component of distribution base rates) during the period of August 1, 2024 through July 31, 2025 to the remaining balance of the unrecovered storm costs from Docket Nos. DE 22-031 and DE 23-051. In addition, the Company is recovering $6,239,102 over the temporary rate period for the remaining unrecovered, approved storm costs. Page 4 of Attachment PUC 3-042 provides the final remaining balance as of July 31, 2024, which was preliminary as of the Company's initial filing in this proceeding. It includes the approved storm costs in Docket Nos. DE 22-031 and DE 23-051, net of total MSCR recoveries, carrying charges, and remaining balance from the storm cost amortization approved in the Company's last rate case, Docket No. DE 19-057, all as of July 31, 2024.

The Company provided Table 2 (historical storm costs by year and net of events over $25 million) to illustrate why a proposed increase to the storm reserve from $12 million to $19 million is supported by the actual historical storm costs.

Due to the nature of how storm events are recovered, the Company is not able to show adjusted storm costs net of a temporary and permanent rate increases by each calendar year. The temporary rate increases to amortize unrecovered storm costs from Docket Nos. DE 19-057 and DE 24-070 include storm events from multiple years and span multiple dockets. The total costs are then netted against the remainder of the MSCR fund, or account 228430. The Company's next revenue requirement will include the final balance as of July 31, 2024 for the Commission-approved storm costs in Docket Nos. DE 22-031 and DE 23-051, as well as any updates known at that time from the current storm cost recovery review in Docket No. DE 24-041.

Public Service Company of New Hampshire d/b/a Eversource Energy
Docket No. DE 24-070

Date Request Received: November 15, 2024 **Date of Response: December 02, 2024**
Data Request No. PUC 3-043

Request from: New Hampshire Public Utilities Commission

Witness: Botelho, Ashley N

Request:

Ref. Botelho and Chen Testimony (Temp), page 32, regarding the removal of out-of-period employee incentives of $1,256,146. The testimony states "an increase to Account 920 of $1,256,146... to exclude the impact of accounting entries recorded in the Test Year." Please clarify the source of these adjustments related to the test year. Are these normal incentives?

Response:

As referenced in the Testimony of Ashley N. Botelho and Yi-An Chen Testimony (Temp), at Bates page 01478, the Test Year level of variable compensation expense was normalized to remove standard out-of-period accounting entries booked in 2023 for the 2022 performance year. Removing all activity related to the 2022 performance period, is intended to create a representative test year.

The Company accounts for variable compensation by recording a monthly accrual representing an estimated amount of variable compensation to be paid in the subsequent year for the current performance year. Once the actual variable compensation payouts are determined, the Company records true-up entries to adjust the accrued estimate and reflect actual paid variable compensation. These true-up entries generally occur in the late first quarter or early second quarter timeframe, and therefore, any given calendar year of variable compensation expense may contain out-of-period accounting adjustments. In the instance of the 2023 Test Year, the actual amount of Employee Incentive and Executive Incentive for the 2022 performance year, paid in 2023, was less than what was accrued.

The normalizing adjustment of $1,256,146 reflects the actual amount of Employee Incentive and Executive Incentive for the 2022 performance year that was trued-up and paid in 2023. Please refer to Attachments PUC 3-043(a), PUC 3-043(b), and PUC 3-044(c) for the following three journal entries that were made in 2023 for the 2022 performance year.

Public Service Company of New Hampshire d/b/a Eversource Energy
Docket No. DE 24-070

Date Request Received: November 15, 2024 **Date of Response: December 02, 2024**
Data Request No. PUC 3-043

NORMALIZING ADJUSTMENTS for TY Ending December 31, 2023				
Attachment	**FERC Account**	**Journal ID**	**Amount**	**Description**
PUC 3-043(a)	920000	481097	$ (1,141,501.87)	Remove out-of-period (2022) employee incentive adjustments (in March 2023)
PUC 3-043(b)	920000	472735	$ (45,595.82)	Remove out-of-period (2022) executive incentive adjustments (in January 2023)
PUC 3-043(c)	920000	478172	$ (69,047.51)	Remove out-of-period (2022) executive incentive adjustments (in February 2023)
			$ (1,256,145.20)	Total (2022 incentives booked in 2023)

As discussed in the Testimony of Ashley N. Botelho and Chen (Perm), Bates Page 01561, the payout for the 2023 performance year and associated true-ups for variable compensation occurred following the finalization of the revenue requirement schedules for this proceeding and the Company was not able to reflect this update in its initial filing. The Company will adjust the amount of the proposed Rate Year expense to reflect the final 2023 performance year in its next revenue requirement update and will supplement this request with an update to Attachment ES-REVREQ-1, Schedule ES-REVREQ-15, Page 2.

Public Service Company of New Hampshire d/b/a Eversource Energy
Docket No. DE 24-070

Date Request Received: November 15, 2024 **Date of Response: December 02, 2024**
Data Request No. PUC 3-044

Request from: New Hampshire Public Utilities Commission

Witness: Botelho, Ashley N.

Request:

Ref. Botelho and Chen Testimony (Temp), page 33, related to the remaining normalizing adjustments, the reclassification of Bank Fees of $47,153 (ref. Schedule ES-REVREQ-5), does not have offsetting reclassification as all other reclassification expense items listed, please address.

Response:

The Company reflected a $47,153 increase to its test year residual expense to include costs charged below the line, as shown on Attachment ES-REVREQ-1, Schedule ES-REVREQ-5, Page 5, Line 86. These costs were reclassed from a below-the-line account, or a non-cost of service account, to an above the line account, or a cost of service account; therefore, there is no offsetting reclassification shown in the cost of service. These costs reflect the expense portion of the Company's rating agency fees from Standard & Poor's, Fitch, and Moody's. Generally, the invoices for these costs are paid upon receipt and recorded to account 165140, Prepaid Revolver Renewal Fees, and are then amortized over a twelve-month period in account 431400, Other Interest Expense – Other. For cost of service purposes, the Company has reclassed these costs to account 930. Please refer to Attachment PUC 3-044 for the general ledger data showing the costs amortized in account 431400.

Public Service Company of New Hampshire d/b/a Eversource Energy
Docket No. DE 24-070

Date Request Received: November 15, 2024 **Date of Response: December 02, 2024**
Data Request No. PUC 3-045

Request from: New Hampshire Public Utilities Commission

Witness: Botelho, Ashley N.

Request:

Ref. Botelho and Chen Testimony (Perm), page 44, Enterprise IT Expenses are $24,818,669, please provide the historic level of investment in this expense category. Do any of these projects reduce expenses elsewhere? If so, please elaborate.

Response:

Please refer to Attachment PUC 3-045 for the historical Enterprise IT Projects expense. The Company is providing the total expense for the period 2018 (the test year of the last rate case, DE 19-057), to 2023 (the test year of the current rate case).

Overall, these Enterprise IT systems provide cost savings across Eversource. Enterprise IT systems are shared by two or more operating affiliates. Enterprise IT is efficient and makes it affordable for operating utilities to install or upgrade IT infrastructure that is needed to provide a high level of service to customers. These Enterprise IT projects are undertaken by Eversource Service Company ("ESC") on the behalf of the operating companies on a shared basis. These systems are necessary to provide service to customers and the systems are less expensive for any individual operating company, including PSNH, when the systems are able to be undertaken within a cost-sharing framework. In addition, PSNH benefits from the availability of cybersecurity protections and computer automation, without having to bear the full costs of systems that are complex and costly to create, install and maintain. By implementing these projects for the entire entity, the Company can attain economies of scale, and achieve operational efficiencies and implement system-wide best practices more easily than if these projects were undertaken separately by each operating company. The Company reviews each project on its own merits, evaluating the implementation complexity and risk, when determining whether the operating companies would benefit from a shared service implementation or whether that project would be better suited to be implemented by the operating company.

Please also refer to the Company's response to Information Request PUC 3-046.

Public Service Company of New Hampshire d/b/a Eversource Energy
Docket No. DE 24-070

Date Request Received: November 15, 2024 **Date of Response: December 02, 2024**
Data Request No. PUC 3-046

Request from: New Hampshire Public Utilities Commission

Witness: Botelho, Ashley N.

Request:

Ref. Schedule ES-REVREQ-16, $14,241,083 of Enterprise IT Project expense is categorized as depreciation, is this captured in deprecation or as O&M? Please provide clarification.

Response:

The Company records the depreciation expense associated with Enterprise IT projects in FERC account 403, similar to the depreciation associated with PSNH's assets. However, since Enterprise IT costs are allocated among the Eversource operating companies and assessed from Eversource Service Company ("ESC') to PSNH, Enterprise IT project costs are O&M expenses. Therefore, the Company reclassed depreciation expense for Enterprise IT projects from FERC account 403 to FERC account 930 for presentation purposes to include in the Enterprise IT expense schedule reflected in O&M (see Joint Testimony of Ashley N. Botelho and Yi-An Chen, at 27).

Enterprise IT costs are incurred on a shared basis across the organization and recorded as plant additions on the books of the ESC, as opposed to directly on PSNH's balance sheet. When recorded on the books of ESC and charged to the operating companies, the costs appear as an operating expense on the Company's books, rather than in capital-related accounts (e.g., depreciation and amortization) that would reflect the true nature of the cost (see Testimony of Douglas W. Foley, Robert S. Coates, and Douglas P. Horton, at Bates Page 01364).

In general, service company costs, including Enterprise IT costs, are allocated to each Eversource operating company based on the utilization of the system by each operating company. The costs are allocated to the operating company that benefits from the system in service. The costs are directly charged where possible, but when direct charging is not possible or practical, the Company selects an allocation methodology that assigns the costs to each subsidiary business segment based on the most appropriate causal or common cost driver.

There are several Enterprise IT systems and system upgrades in which PSNH receives a portion of the shared costs. For example, PSNH receives an allocated portion of the expenses associated with the Network Management System ("NMS") and Oracle Utilities Analytics ("OUA"). As the Outage Management System, NMS is used to identify, predict, and track customer outages. It is the core system used to manage the restoration of customer outages. As the Outage Reporting System, OUA is used to provide customer outage reporting information and analytics. It is the core system that provides customer outage status reporting based on data from the NMS system. Both the OUA and NMS work in parallel, and among many of the benefits of these systems, they enhance communications with customers, media, regulators, and employees through timely, consistent, accurate outage information. Another example is the work and asset management project ("WAM"), which was an initiative to implement a simple, standard, controlled and integrated process across the Eversource Energy enterprise utilizing industry best practices for all disciplines of work and asset management.

The depreciation rates used for Enterprise IT projects and other assets on the books of ESC are straight-lined based on the projected lives of each asset, for IT assets, typically 3, 5, 10, or 15 years. For example, if a specific IT asset has an estimated life of 10 years, the annual depreciation rate would by 10 percent.

Please also refer to the Company's response to Information Request PUC 3-045.

Public Service Company of New Hampshire d/b/a Eversource Energy
Docket No. DE 24-070

Date Request Received: November 15, 2024 **Date of Response: December 02, 2024**
Data Request No. PUC 3-047

Request from: New Hampshire Public Utilities Commission

Witness: Botelho, Ashley N.

Request:

Ref. Botelho and Chen Testimony (Perm), page 28, adjustments are made due to postage cost increases. What is the historic postage expense over the last 5 years? Has there been reductions in the number of items mailed? If so, please elaborate.

Response:

Please refer to Attachment PUC 3-047 for the historic postage expense from 2019 through 2023. While there has been a reduction in the number of items mailed, consistent postage rate increases by the USPS have outpaced the reduction in physical mailed pieces, resulting in higher postage expenses year over year.

Public Service Company of New Hampshire d/b/a Eversource Energy
Docket No. DE 24-070

Date Request Received: November 15, 2024 **Date of Response: December 02, 2024**
Data Request No. PUC 3-048

Request from: New Hampshire Public Utilities Commission

Witness: Botelho, Ashley N.

Request:

Ref. Schedule ES-REVREQ-28, the post-test year adjustments for residual O&M inflation, references "BEA, Moody's Analytics (February 2024)," could you clarify the source? Since February has there been an update?

Response:

The inflation values shown in Attachment ES-REVREQ-1, Schedule ES-REVREQ-28, Bates Page 01705, lines 55 through 65 reflect forecasted GDP-PI used to calculate the 5.348 percent inflation factor. The GDP-PI forecast series relied upon was the February 2024 baseline scenario sourced from Moody's Analytics.

Please see Attachment PUC 3-048(a) for the most recent GDI-PI forecast series, reflecting the November 2024 baseline scenario from Moody's Analytics. In the Attachment, the historical series (i.e., the quarter 3, 2024 GDP-PI and prior) is provided by Moody's Analytics and is sourced from the U.S. Bureau of Economic Analysis ("BEA"). Please also see Attachment PUC 3-048(b) for the inflation factor recalculated to reflect the most recent GDP-PI forecast. The Company will reflect the updated inflation factor of 5.570 percent in its next revenue requirement update.

Public Service Company of New Hampshire d/b/a Eversource Energy
Docket No. DE 24-070

Date Request Received: November 15, 2024 **Date of Response: December 02, 2024**
Data Request No. PUC 3-049

Request from: New Hampshire Public Utilities Commission

Witness: Traynor, Daniel M., Botelho, Ashley N.

Request:

Ref. Botelho and Chen Testimony (Perm), page 30, the net-write off period of 2021-2023 was chosen. Please provide details by year. Were there any increases in this period due to Covid-19 funding or policies? If so, please elaborate if adjustments were made.

Response:

The net write-offs referenced in the Testimony of Ashley N. Botelho and Yi-An Chen (Perm), Bates page 01548, for the 2021-2023 period is provided in Attachment ES-REVREQ-1, WP ES-REVREQ-8. These amounts for 2021-2023 are $7,583,397, $6,272,814 and $9,351,251, respectively. These amounts are actual write-offs and have not been adjusted. The Company does not believe there were any substantial increases in net-write-offs from 2021-2023 due to COVID funding or policies. Therefore, no adjustments were made.