Date Filed: October 28, 2026

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

Question:

(HEALTHCARE EXPENSE) Ex. CLP-EMPLOYEE-1, Table 13, p. 76. In an unlocked Excel worksheet with formulas intact, provide an update to Table 13 that includes the actual incurred costs for each year by Medical/Rx, Dental, and Vision. Show the total costs prior to any capitalization ratio applied, as well as the annual portion expensed by year after incorporating the capitalization ratio.

Response:

Please refer to RRU-112, Attachment 1, for actual incurred costs for 2021 to July 2026 YTD for Medical/Rx, Dental, and Vision in addition to the data provided in Exhibit CLP-EMPLOYEE-1, Table 13. The Company does not have expense and capitalization information readily available prior to 2021.

The five years of data follows similar logic to the Company's Exhibit CLP-REVREQ-3 that is consistent with the schedules submitted for Yankee Gas Services Company pursuant to the Settlement Agreement in Docket No. 18-05-10, which provides, "Beginning with the Company's next rate case, the Company will file with its SFRs five years of historical expense data in the form of Schedule C-3.0," (See Motion 43, *Joint Motion to Approve Settlement Agreement*, Docket No. 18-05-10, Application of Yankee Gas Services Company d/b/a Eversource Energy to Amend its Rate Schedules, p. 12). The historical data is provided only for informational purposes. During the preparation of the Company's cost of service, the Company performs a detailed review of the Test Year data. This detailed review is not performed for historical years where that data does not impact the Company's Test Year nor its cost of service.