STATE OF CONNECTICUT
PUBLIC UTILITIES REGULATORY AUTHORITY

October 23, 2026
In reply, please refer to:
Docket No. 26-05-10

Vincent Pace, Esq.
Assistant General Counsel
Eversource Energy Service Company
P.O. Box 270
Hartford, CT 06141

Re: Docket No. 26-05-10 – Application of The Connecticut Light and Power Company d/b/a Eversource Energy to Amend its Rate Schedules

Dear Attorney Pace:

Enclosed are interrogatories numbered **RRU-140 through RRU-198 and UPA-83 through UPA-99,** directed to The Connecticut Light and Power Company d/b/a Eversource Energy (Company) and refer to the Company's request to amend its rate schedules.

The responses to these questions have been deemed necessary by the Public Utilities Regulatory Authority (Authority) in connection with the above-referenced docket and will become a part of the record in this proceeding. Please note that persons responsible for responses must be available for cross-examination during a hearing, if held, and must attest to the truth and accuracy of their responses.

Please submit the responses to the Authority's Executive Secretary no later than **November 6, 2026, at 4:00 p.m.** The Authority encourages the submission of responses as soon as they are available rather than delaying until all answers are completed. **Please list each question and answer on the same sheet of paper using a separate sheet for each interrogatory number, and sequentially number the pages of each response (e.g., p. 1 of 5, etc.). At the top of each page, clearly identify the Docket Number, the interrogatory number (including the prefix), the name of the company and the person responsible for the response, and the date of submission.**

Similarly, each Late Filed Exhibit that may be submitted after hearing in this docket shall be sequentially numbered and identified with the Docket Number, Late Filed Exhibit Number, page number, the name of the company and the person responsible for the exhibit, and the date of submission.

If a response to any of the requested information has already been filed in response to another Parties' interrogatory(ies) in this proceeding, please reference the interrogatory which provides the information. It is the respondent's responsibility to ensure that any such information is on file with the Executive Secretary of the Authority.

ELECTRONIC SUBMISSION OF FILINGS

IMPORTANT NOTE: The Authority has indefinitely suspended the paper copy filing requirement. Anyone filing material with the Authority should file only an electronic copy through the PURA Web Filing System. Please refer to the Electronic Filing webpage for more information, including on confidential materials: Make An Electronic Filing

CONFIDENTIAL DOCUMENTS

No confidential material may be filed publicly through the web filing system. Confidential material can be filed electronically by emailing the material to Jeff.Gaudiosi@ct.gov with a subject line labeled in all capital letters "CONFIDENTIAL MATERIAL - NOT FOR PUBLIC DISCLOSURE." Each page of any electronic confidential information shall also contain a header "CONFIDENTIAL – NOT FOR PUBLIC DISCLOSURE." The motion for a protective order shall be filed electronically.

The Authority operates with the strong presumption that all documents filed with it are public records subject to the right of public inspection and copying in accordance with the Connecticut Freedom of Information Act, Conn. Gen. Stat. §1-200 et. seq. In those exceptional circumstances where a participant believes that information it intends to file is confidential under law, it may file a Motion for a Protective Order requesting an exemption from public disclosure. The Motion must provide specific legal arguments with reference to state or federal law describing with supporting facts why the information should be kept confidential. A certified affidavit supplied by a competent witness in support of the Motion must be appended to the Motion. The Authority will rule on the Motion forthwith, and it will give further direction as necessary.

The current service list for this docket is available on the Authority's website located at http://www.dpuc.state.ct.us/DPUCPublicList.NSF.

By the Direction of the Authority,

PUBLIC UTILITIES REGULATORY AUTHORITY



Jeffrey R. Gaudiosi, Esq.
Executive Secretary

Enclosure
cc: Service List

DOCKET NO. 26-05-10
APPLICATION OF THE CONNECTICUT LIGHT AND POWER COMPANY D/B/A EVERSOURCE ENERGY TO AMEND ITS RATE SCHEDULES

Interrogatories RRU-140 through RRU-198 are directed to The Connecticut Light and Power Company (CL&P or Company) and refer to the Company's request to amend its rate schedules (Application).

RRU-140 (TRIAL BALANCES) Audit Plan No. 1. Provide the monthly trial balances for all FERC accounts for calendar years 2020 through 2025 and 2026 to date, with a column for the yearly total of each account, in unlocked Excel worksheet(s) with formulas intact, including the monthly NU Rolling Trial Balance for 2025 provided as Attachment 6 to the Company's response to Audit Plan No. 1.

RRU-141 (MANAGEMENT REPORTS) Audit Plan No. 2. Provide each monthly and each quarterly managerial report of actual results compared to budget that the Company prepares for CL&P and for EESCO, for the Test Year and for the pro forma period through the most recent quarter completed, including the quarterly budget and management reports at the operating company level that the Company began in 2025.

RRU-142 (BOARD MINUTES) Audit Plan No. 3. Provide the minutes of the Board of Trustees of Eversource Energy and of the Board of Directors of EESCO for each meeting held in 2025 and 2026 to date.

RRU-143 (REGULATORY AGENCY AUDITS) Audit Plan No. 7. Provide the copy of the FERC audit produced in response to Audit Plan No. 7 and the results of all other audits of CL&P, Eversource Energy or EESCO conducted by a tax authority or regulatory agency since 2019.

RRU-144 (EXECUTIVE COMPENSATION APPROVAL) Audit Plan No. 8. Provide the materials presented to or relied on by the Compensation Committee and the Board of Trustees of Eversource Energy and by the Board of Directors of CL&P in setting or approving executive compensation levels and types for the Test Year and the pro forma period, and describe the review process each board or committee undertook.

RRU-145 (OFFICER EXPENSE REPORTS) Audit Plan No. 10. Provide each expense report or similar document exceeding $1,000 submitted by an officer of CL&P, Eversource Energy, or EESCO for reimbursement of business or personal expenses in the Test Year and in 2026 to date. Include an exhibit that summarizes and identifies each CL&P officer's or the parent company officer's expense and quantifies the portion of the parent company's expenses included in the CL&P Test Year schedules.

RRU-146 (CONTRACTS OVER $100,000) Audit Plan No. 11. Regarding service contracts and agreements over $100,000:

a. Provide a copy of each contract or agreement held by Eversource Energy or EESCO under which more than $100,000 was charged or allocated to CL&P in the Test Year.
b. Provide a copy of each service contract or agreement held by Eversource Energy or EESCO that is effective after December 31, 2025, will be in effect in the Rate Year, and for which more than $100,000 is charged or allocated to CL&P.

RRU-147 (O&M) Audit Plan No. 13. Provide, in an unlocked Excel worksheet with formulas intact, the Test Year operating and maintenance expense reconciled to Schedule C-2.0, row 22, with one row for each FERC account within each SFR schedule and separate columns for CL&P direct

charges, direct charges from EESCO, allocated charges from EESCO by rate code, other categories and the total, with row and column totals that tie to Schedule C-2.0, row 22.

RRU-148 (AFFILIATE AGREEMENTS) Audit Plan No. 14. Regarding agreements with affiliates, provide:

a. Provide copies of agreements between CL&P and each affiliate other than EESCO that provides services to or receives services from CL&P.
b. Provide the procedures governing intercompany billing and payment terms between CL&P and each affiliate, including EESCO, and the timing of settlement.

RRU-149 (RECEIVABLES AGING) Audit Plan No. 15. Provide, in an unlocked Excel worksheet, the monthly accounts receivable aging reports from December 31, 2024, through December 31, 2025, and 2026 to date, showing for each month the dollar balance in each aging category (current, 31-60, 61-90, 91-120 and over 120 days) by customer class, with hardship and non-hardship residential accounts stated separately, and monthly totals that tie to the accounts receivable balance on the Company's books.

RRU-150 (VENDOR INVOICES) Audit Plan No. 16. Provide, in an unlocked Excel worksheet,copies of the 10 largest vendor invoices recorded in July 2025 and the ten largest recorded in December 2025 in the non-compensation operating and maintenance accounts within each SFR schedule for which the Company derived the Rate Year amount by applying an inflation factor, with a schedule identifying for each invoice the vendor, the amount, the FERC account, and the SFR schedule.

RRU-151 (PROPERTY TAXES) Audit Plan No. 18. Provide copies of the assessments, tax bills, and grand list reports of each town or municipality in CL&P's service area supporting the property taxes assessed and paid for calendar years 2024 through 2026 to date, with evidence of payment.

RRU-152 (PROPERTY TAX DECLARATIONS) Audit Plan No. 4 (Onsite follow up). Provide the calendar-year summary of property declarations for 2024 through 2026, the supporting calculations for the EESCO property taxes allocated to CL&P, and the Excel worksheet containing the breakdown of the fire districts and other line items, as provided in folder PURA Audit-in-Person-4 folder. Also provide the Company's statement that internal labor charged to capital projects is included in the declared value of personal property under General Statutes § 12-63(b)(2).

RRU-153 (EESCO PAYROLL) Audit Plan No. 19. Provide an exhibit that (1) summarizes EESCO's total quarterly payroll expenses for calendar years 2024, 2025, and 2026 to date and the portion charged or allocated to CL&P, and (2) breaks down the allocated amounts between expense and capital.

RRU-154 (WAGE REPORTS) Audit Plan No. 20. Provide copies of the state and federal quarterly wage reports and withholding tax returns filed by CL&P and EESCO in 2024, 2025, and 2026 to date, with an exhibit reconciling the quarterly wages reported to the quarterly payroll expense of CL&P and EESCO and explanations of each reconciling adjustment.

RRU-155 (PAYROLL TAXES) Audit Plan No. 21. Provide an exhibit that summarizes the quarterly payroll tax expense of CL&P and EESCO for calendar years 2024, 2025, and 2026 to date and the portion of EESCO's quarterly payroll tax expense allocated to CL&P, with a reconciliation of the quarterly payroll tax expense to the taxes reported on the returns requested in Interrogatory RRU-123 and explanations of each reconciling adjustment.

RRU-156 (FEDERAL INCOME TAX RETURNS) Audit Plan No. 22. Provide copies of the unredacted federal income tax returns (Form 1120) and all supporting schedules for 2023 through 2025, including each schedule and form supporting a net operating loss or investment tax credit claimed or carried forward.

RRU-157 (STATE INCOME TAX RETURNS) Audit Plan No. 23. Provide copies of the unredacted Connecticut corporation business tax returns (Form CT-1120, CT-1120CU or CT-1120CR) and all supporting schedules for 2023 through 2025, including Forms CT-1120K, CT-1120 FCIC, and CT-1120 EDPC, and each other form or schedule supporting a tax credit claimed.

RRU-158 (POSITION APPROVALS) Audit Plan No. 24. Provide a written description of the process and the levels of approval required to refill a vacant position and to establish a new position at CL&P and at EESCO, and the documentation evidencing the authorization of each vacancy refilled and each position established in the Test Year and the pro forma period.

RRU-159 (WORK ORDER MASTER LIST) Audit Plan No. 25. Provide the work order master list showing, for each CL&P work order active during the Test Year, its description, its default capital or expense designation, its FERC account mapping, and the organization responsible for it.

RRU-160 (EESCO WORK ORDERS) Audit Plan No. 21 (Onsite follow up). Provide the listing of EESCO work orders with the description of each and the rate code used to allocate its cost, as provided in folder for PURA Audit-in-Person-21.

RRU-161 (BUDGETED LABOR ALLOCATORS) Audit Plan No. 12 (Onsite follow up). Regarding rate codes M03 and M04 and each other rate code allocated on Service Company Budgeted Distributed Labor plus Operating Company Budgeted Labor:

a. Provide each rate code recalculated using actual 2025 payroll by company, and the resulting CL&P percentage against the percentage applied in the Test Year.
b. State, by company, the budgeted labor and the actual labor for each of calendar years 2021 through 2025 and the variance between them.
c. State the effect on each SFR schedule of applying the recalculated percentages to the Test Year EESCO charges.
d. Explain the basis for the statement in PURA Audit-in-Person-22 that budgeted labor is a better indicator than historical actuals, given the variances in subpart b.

RRU-162 (POSITION LISTING) Audit Plan No. 27. Provide a listing from the human resources system for each active position at CL&P and EESCO as of December 31, 2024, and December 31, 2025, with the position's department, title, company code and reporting line, and the departmental organizational charts of EESCO.

RRU-163 (MANAGEMENT AUDIT) Audit Plan No. 28. Regarding the 2022-2025 Management Audit:

a. Provide each recommendation directed to CL&P or EESCO, the Company's response to each, the implementation status of each as of October 13, 2026, and the internal documents by which the Company tracks that status.
b. Provide the Company's responses to the management auditor's information requests regarding compensation, staffing, shared services, and cost allocation.

RRU-164 (COST ALLOCATION) Audit Plan No. 12. Provide the spreadsheet containing the inter-affiliate costs allocations for services provided on audit.

RRU-165 (COST ALLOCATION) Audit in-Person 21. Provide the worksheet contained in this response that that the Company provided during the audit that lists the Accounting Work Orders and Rate Codes of EESCO.

RRU-166 (CHART OF ACCOUNTS) Audit in-Person 12. Provide the worksheet containing the Chart of Accounts provided during the audit.

RRU-167 (COST ALLOCATION) Audit in-Person 4. Provide both files contained in the response provided during the audit, i.e., CL&P PT Exp and ESC Allocations to CL&P.

RRU-168 (COST ALLOCATION) Audit in-Person 12. Provide, in an unlocked Excel worksheet, the worksheet prepared in response to Audit in-Person 12 for the sample of September 2025 EESCO invoices selected from the Audit Plan No. 26 documents, showing for each invoice: the vendor and a description of the service performed; the invoice amount; the rate code applied, its allocation percentage, and the calculation of that percentage; the amount allocated to CL&P; and the SFR schedule and line in which the CL&P amount is included in the Test Year.

RRU-169 (COST ALLOCATION) Provide page 3 of the Accounting Overview and ESC Allocations presentation provided during the audit in response to Audit Plan No. 17. The referenced page is titled "Eversource Energy Corporate Chart."

RRU-170 (DIRECT PAYMENT SALES TAX) PURA Audit-in-Person-6 (Onsite follow up). Provide the reconciliation of the invoice amounts to the general ledger amounts inclusive of only the 3.335% sales tax paid under the Company's Direct Payment Permit for Schedules C-3.16 and C-3.17 selections identified and as provided in the PURA-Audit-in-Person-6 folder.

RRU-171 (UNIT PRICE BILLING) PURA Audit-in-Person-7 (Onsite follow up). Provide the Company's explanation of the contractor unit-price billing and the reconciliation of the spreadsheet amounts to the invoice amounts for the Schedules C-3.16 and C-3.17 selections, identified and as provided in the PURA Audit-in-Person-7 folder.

RRU-172 (FIELD OPERATIONS DETAIL) Audit Plan No. 8 (Onsite follow up). Regarding the Schedule C-3.16 and C-3.17 selections identified in the PURA Audit-in-Person-8:

a. Provide the Field Ops Overhead Selection Detail and Field Ops Underground Selection Detail files provided in the PURA Audit-in-Person-8 folder, the Company's explanation of the transactions recorded without a supporting invoice or journal entry, and the basis for reporting a transaction in PURA-SUPP-001 rather than in the files referenced.
b. Provide the documentation for items 1744369602 and 1744369604 in the Field Ops Overhead Selection Detail file.

RRU-173 (FRONTIER WRITE-OFF) Audit Plan No. 9 (Onsite follow up). Provide the Company's response in the PURA Audit-in-Person-9 folder for the journal entry 589916 and the $598,010 of accounts receivable write-offs recorded in the Test Year Field Operations Overhead expense on Schedule C-3.16 after the December 2025 settlement with Frontier Communications, and identify the cost-of-service update where the amount is removed and the schedule and line affected.

RRU-174 (INVOICE RECONCILIATION) Audit Plan No. 11 (Onsite follow up). Provide the reconciliation of each invoice to the spreadsheet amount for the Schedule C-3.16 and C-3.17 selections as identified and provided in the PURA-Audit in-Person-11 folder.

RRU-175 (FIELD WORK ORDERS) Audit Plan No. 13 (Onsite follow up). Provide PURA-SUPP-001 with the field work order column added to each schedule, as identified and provided in folder PURA Audit-in-Person-13.

RRU-176 (OFFICER COMPENSATION REMOVAL) O'Brien and Murray Pre-Filed Test., pp. 74 and 78; Lazor, Eichler and O'Connor Pre-Filed Test., p. 45; Application, Schs. WP C-3.5 and WP C-3.7; Interrog. Resp. CIEC-015, Att. 1; Interrog. Resp. UPA-003, Interrog. Resp. UPA-014, Att. 1, and Interrog. Resp. UPA-016. Regarding the removal of the compensation of the Eversource Energy Chief Executive Officer, Chief Financial Officer and CL&P President from the cost of service:

a. Identify, for each of the Chief Executive Officer, Chief Financial Officer and CL&P President, the schedule, line and amount of the pro forma reduction of base compensation described at page 74 of the Revenue Requirements Panel testimony, including any part within the lines captioned "Less: Administered Salaries & Expense" of $237,000 and $2,796,000 on Schedule WP C-3.5 or within the base salaries of $176,313,000 for CL&P and $84,078,000 for the Eversource Energy Service Company (EESCO) portion. If no reduction was applied, state the base salary for each of the three officers charged to CL&P in the Test Year and included in the Rate Year, identify the schedule and line on which each appears, and provide a corrected Schedule WP C-3.5 as necessary.
b. Reconcile testimony that the adjustment removes the long-term incentive expense of all executives and officers of EESCO supporting CL&P, with the Compensation and Benefits Panel testimony that CL&P did not include the named executive long-term incentives to the long-term incentive expense of $1,364,250 retained in the Test Year pro forma, of which $1,270,537 is EESCO, and $1,469,043 in the Rate Year. State the Rate Year revenue requirement effect of removing all of the retained long-term incentive expense.
c. For each of the Chief Executive Officer, the Chief Financial Officer and the CL&P President, state the amount charged or allocated to CL&P in each of calendar years 2021 through 2025, and the amount included in the Rate Year, for: (i) employee benefits, including pension, supplemental executive retirement, non-qualified pension, and deferred compensation; (ii) payroll taxes; (iii) Payroll Benefits Loader and General Service Company Overhead loadings; and (iv) the items reported in the "All Other Compensation" column in the table on page 68 of Attachment 1 of the response to Interrogatory CIEC-015. Identify the schedule and line on which each Rate Year amount appears.
d. Identify which of the benefits, payroll taxes, and loadings in subpart c the Company treats as within the "base and variable pay compensation of the new CL&P President" for which Section 1.4.12 of the amended settlement agreement approved by the Authority in the October 27, 2021 Interim Decision in Docket Nos. 17-10-46RE03, Application of The Connecticut Light and Power Company d/b/a Eversource Energy to Amend its Rate Schedules – Interim Rate Decrease, Low-Income Rates, and Economic Development Rates, and 17-12-03RE11, PURA Investigation into Distribution System Planning of the Electric Distribution Companies – New Rate Designs and Rates Review, provides that CL&P will not seek recovery in the next general distribution rate proceeding, and, for each it treats as outside of this assertion. State the basis and the amount for the CL&P President that the Company included in the Rate Year.

RRU-177 **(**LONG-TERM INCENTIVE ESCALATION**)** Application, Sch. C-3.7; Interrog. Resp. UPA-003; and Interrog. Resp. UPA-016 Regarding the Rate Year long-term incentive expense:

a. State the basis for applying the 3% merit escalation to the expense of long-term incentive awards granted in 2023, 2024 and 2025, which represent the three-year vesting period under Accounting Standards Codification 718.
b. State the Rate Year long-term incentive expense portions separately attributable to awards granted in 2023, 2024, and2025 and to awards not yet granted.

RRU-178 (EXECUTIVE PAY ALLOCATION) Application, Sch. C-3.7; Interrog. Resp. CIEC-015, Att. 1, and Interrog. Resp. UPA-003. Regarding the allocation of the compensation of the Eversource Energy named executive officers among the Eversource companies:

a. For the CL&P President and each named executive officer identified in the response to Interrogatory UPA-003, identify for each of calendar years 2021 through 2025 the rate code or direct-charge basis used to charge or allocate each component of compensation to CL&P, and state the resulting percentage of each component charged to CL&P distribution.
b. For the Chief Operating Officer, the General Counsel, and the Executive Vice President for Corporate Relations and Sustainability, state the annual amounts charged or allocated to CL&P in each of calendar years 2021 through 2025, and the amount charged to operating expense. Identify the schedule and line where the Rate Year amounts appear for those

amounts reported as Change in Pension Value and Non-Qualified Deferred Earnings, and All Other Compensation in Attachment 1 of the response to Interrogatory CIEC-015.

c. For each named executive officer, quantify the annual changes for each identified component of total compensation from 2021 through 2025, and state the annual amounts for salary, stock awards, and non-equity incentive plan compensation charged to CL&P in each year and included in the Rate Year.

d. State the amounts charged to CL&P and included in the Rate Year out of the 2025 annual incentive awards approved above the funded pool for the Chief Financial Officer ($1,016,000 at the 145% performance factor and $1,300,000 paid) and the Executive Vice President for Corporate Relations and Sustainability ($577,000 and $750,000), as shown in Interrog. Resp. CIEC-015, Att. 1, pp. 53-54. Also, state the total reduction in the awards of other executives needed to keep the total within the approved 145% pool and its effect on Schedule C-3.7.

RRU-179 (POLITICAL AND LEGISLATIVE GOALS) Application, Schs. C-3.5, C-3.6 and C-3.7; Interrog. Resp. CIEC-015, Att. 1, Interrog. Resp. OCC-310, Interrog. Resp. OCC-611, Att. 1, and Interrog. Resp. UPA-003; Conn. Gen. Stat. § 1-91; Public Act 23-102, Sec. 3(b). Regarding the corporate performance goal of "Advance strategies to improve the Connecticut political and regulatory environment:"

a. Identify activities underlying the outcome reported for that goal and the 175% performance result for the goal category, including the activities that "contributed to the development of Connecticut Senate Bill 4," the nomination or appointment of commissioners of the Authority, and the increase to five commissioners, as shown in Interrog. Resp. CIEC-015, Att. 1, pp. 49-50. State how the Company classified each activity under the definitions of lobbying and legislative action in General Statutes § 1-91, and the basis for any activity it did not treat as lobbying.

b. For calendar years 2021 through 2025 and the nine months ended September 30, 2026, state the annual labor (including benefit and service company loadings), outside lobbyist and consultant fees, travel and other costs of the activities identified in subpart a, the Federal Energy Regulatory Commission (FERC) account in which each was recorded, and amounts charged or allocated to CL&P including separating such amounts for those recorded above and below the line.

c. Explain for officers whose labor costs are allocated rather than direct charged, how payments for lobbying and legislative activities are excluded from the amounts allocated to CL&P in Schedules C-3.5, C-3.6 and C-3.7 based on testimonies that all lobbying and government relations costs, including amounts allocated from EESCO, are recorded below the line and that officer variable compensation is charged to CL&P only when an officer is providing services to CL&P. Quantify the compensation for those officers attributable to lobbying and legislative activities included in the Test Year and the Rate Year.

d. Reconcile the annual compensation and expenditures reported to the Office of State Ethics for 2021 through 2025 by or on behalf of Eversource Energy, CL&P and EESCO to the amounts recorded in Account 426.4 and charged or allocated to CL&P. Provide an explanation for any material variances.

e. Identify each goal or initiative relating to the Connecticut political, legislative or regulatory environment in the corporate scorecard for each plan year from 2021 through 2025, including the 2024 initiative to continue to implement plans and strategies to "improve" the Connecticut political and regulatory environment. Explain the basis for recovering any variable compensation funded by those goals and initiatives given Section 3(b) of Public Act 23-102.

RRU-180 (NON-CL&P SCORECARD METRICS) Lazor, Eichler and O'Connor Pre-Filed Test., p. 32; Interrog. Resp. OCC-198, Att. 1 and Interrog. Resp. OCC-297, Att. 1. Regarding corporate scorecard metrics that measure the performance of operations other than CL&P:

a. Identify each gas distribution company with performance of the Gas Emergency Response metric weighted at 8.33% of the operational component reflecting Eversource Gas Company of Massachusetts (EGMA) integration and Massachusetts response times measured in each plan year from 2021 through 2025. For each plan year from 2018 through 2020, state the weighting of the metric shown as 8% in 2018, and the payout percentage on it, and explain the basis of using the metric to fund variable compensation charged to CL&P, an electric distribution company.
b. State amounts of variable compensation charged to CL&P in each plan year from 2021 through 2025, and amounts included in the Rate Year that are attributable to performance on the Gas Emergency Response metric.
c. For each plan year from 2021 through 2025, identify each initiative under the Enhance the Customer Experience and Clean Energy Execution metrics, which for 2025 included the Advanced Metering Infrastructure (AMI) rollout and the Massachusetts Grid Modernization, geothermal and decarbonization projects, and the operating company whose performance it measures. State the payout percentage, and the variable compensation charged to CL&P, and included in the Rate Year that are attributable to such initiatives given that CL&P has not deployed AMI.
d. Identify other scorecard metric, initiative or credited achievement from 2018 through 2025 that measures the performance of an operation other than that of CL&P, including the 2018 achievements for the offshore wind partnership with Ørsted, the Northern Pass appeal and 62 MW of Massachusetts solar, the 2021 achievements for the Columbia Gas integration, NSTAR Gas capital recovery and the Aquarion acquisition of NESC, and the 2023 initiative to execute the three contracted offshore wind projects until divestiture. For each, state the weighting, the payout percentage and the variable compensation charged to CL&P attributable to the achievement of each metric or initiative.

RRU-181 (VARIABLE PAY CAPITALIZATION) O'Brien and Murray Pre-Filed Test., pp. 76-78; Lazor, Eichler and O'Connor Pre-Filed Test., p. 45; Application, Schs. C-3.6, C-3.7, WP C-3.6 and WP C-3.7; Interrog. Resp. RRU-023, Att. 1, Interrog. Resp. OCC-317, Interrog. Resp. UPA-003, Interrog. Resp. UPA-004, Att. 1, and Interrog. Resp. UPA-045. Regarding the administrative and general expense transferred out of the compensation schedules, the capitalization and escalation of variable compensation:

a. Identify the transaction that produces the credit of $6,627,251 to Account 922000, Administrative Expense Transferred, of which $2,903,105 is applied to Schedule C-3.5, $912,378 to Schedule C-3.6, $634,585 to Schedule C-3.7, and $2,177,183 remains in Sch C-3.33 O&M Residual (O&M Residual) before the adjustment of $1,741,091 for the General Service Company Overhead and Payroll Benefits Loader. Provide the derivation of each rate applied, including the 8.9475% ratio of the Schedule C-3.6 and C-3.7 credits to the Account 920000 amounts. Also, identify the accounts and work orders receiving the offsetting charge and the amount recorded to capital.
b. Reconcile the $634,585 credit applied to Schedule C-3.7 to the testimonies that there is no capitalization adjustment for officer variable pay; that no executive cash incentives are capitalized; and that none of the $6,458,000 of Test Year officer variable expense in Schedule C-3.7 is capitalized. State the annual amounts of officer variable compensation transferred out of operating expense through Account 922000 or through the incentive labor loader in 2021 through 2025.
c. Explain the credit of $1,701,229 to Account 9200NP, Adm + Gen Salaries Non Productive, on line 237 of Attachment 1 of the response to Interrogatory RRU-023, applied entirely to Schedule C-3.5. Identify the offsetting charge, and state the amount for the related non-productive time also recovered through the Non-Productive Time Loader.
d. State which employee population underlies Schedules WP C-3.6 and WP C-3.7, given the testimonies that the Rate Year includes variable pay at actual for all employees as of December 31, 2025, and that the Test Year reflects only employees employed at the time of the March 2026 payment. Furthermore, state the number of employees and the amount included for employees who separated between December 31, 2025, and the payment date.

Reconcile each population to the eligible and recipient counts in Attachment 1 of the response to Interrogatory UPA-004, including the 2,956 eligible EESCO non-union employees in the attachment against the 2,954 stated in the response, and state if the 2,229 eligible count or the 1,904 recipient count underlies the Rate Year amounts.

RRU-182 (RAM POSITIONS) O'Brien and Murray Pre-Filed Test., pp. 71 and 143-147; Application, Sch. WP C-3.5. Regarding the incremental positions currently recovered through the Rate Adjustment Mechanism (RAM) that the Company proposes to roll into base distribution rates:

a. Identify each position by title, employer (CL&P or EESCO), RAM component and program supported, and provide, in an unlocked Excel worksheet with formulas intact, for each position the Test Year payroll, benefits and payroll taxes, the total annual amounts recovered through the RAM in 2021 through 2025, and the amount included in the RAM rates effective May 1, 2026.
b. Identify which of the positions are included in the 1,417 CL&P and 4,493 EESCO active and filled positions and which are not, and for each position identify the schedule and line on which the Rate Year cost appears and the amount.
c. Provide Attachment 1 of the Company's response to Interrogatory CAE-036 in Docket No. 26-01-03, Annual Review of the Rate Adjustment Mechanisms of The Connecticut Light and Power Company, referenced in footnote 11 of the testimony and reconcile positions therein to those identified in the response to subpart a. above.
d. Explain how the Company will prevent recovery of the same positions through both RAM and base distribution rates for any period after June 30, 2027, given that RAM rates effective May 1, 2027, will include an estimate of these costs for January 1 through June 30, 2027, to be trued up in rates effective May 1, 2028. State the RAM revenue requirement for these positions for each RAM rate period from January 1, 2027, through the final true-up.
e. For each position described in footnote 11 of the testimony that recorded a portion rather than all of its time to the identified programs, state the portion of payroll recovered in base distribution rates and the portion recovered through RAM in each of calendar years 2021 through 2025, and explain how the Company prevented recovery of the same time through both.

RRU-183 (VOLUNTEER PAYROLL) Application, Sch. G-2.9; Interrog. Resp. EOE-006, Att. 1, Interrog. Resp. RRU-021, Att. 1, and Interrog. Resp. OCC-364. Regarding the employee volunteer payroll included in the cost of service:

a. Reconcile the Test Year volunteer payroll of $220,384 to the $236,143 of volunteer labor included in the Rate Year in the response to Interrogatory OCC-364, including the escalation applied.
b. Explain the increase in volunteer hours from 538.95 in 2021 to 4,030.51 in 2025 and in volunteer payroll from $27,633 to $220,384 in Attachment 1 of the response to Interrogatory EOE-006. For each of calendar years 2021 through 2025, state the hours and payroll attributable to CL&P employees and to EESCO employees charged to CL&P, the number of employees, and identify each event and organization benefited, including events held outside of Connecticut.
c. State the basis for recording paid volunteer time in payroll expense rather than in Account 426.1, Donations, of the FERC Uniform System of Accounts.
d. State the volunteer hours and payroll included in the non-productive time used to derive the Non-Productive Time Loader in each of calendar years 2021 through 2025, in an unlocked Excel worksheet with formulas intact.

RRU-184 (PENSION PARTICIPANT MATCH) Lazor, Eichler and O'Connor Pre-Filed Test., pp. 82-85; Interrog. Resp. OCC-302, Att. 1. Regarding the matching of 401(k) contributions for employees who also participate in a defined benefit pension plan:

a. For the 401(k) expense reported in Attachment 1 of the response to Interrogatory OCC-302, separately for CL&P and EESCO, state the number of employees in the traditional defined benefit pension plan matched at 100% of the first 3% of eligible compensation, and in the cash balance pension plan matched at 100% of the first 6%, whose match is included, and the amount for each group for each of calendar years 2021 through 2025 and the Rate Year,.
b. State the Rate Year revenue requirement effect of excluding the 401(k) match for employees who also participate in a defined benefit pension plan, separately for the traditional plan and the cash balance plan and for CL&P and EESCO.

RRU-185 (EXECUTIVE RETIREMENT IN LOADERS) Interrog. Resp. RRU-015, Att. 1 and Interrog. Resp. RRU-023, Att. 1. Regarding executive retirement costs included in the benefit loadings applied to labor:

a. State for each of calendar years 2021 through 2025 and the Rate Year the amount capitalized through the Payroll Benefits Loader and the General Service Company Overhead and the amount charged to operating expense for (1) the Supplemental Executive Retirement Plan (SERP) expense of $427,871, (2) the Non-SERP expense of $397,975 recorded to CA AWO RET NUSCO EXEC, and (3) the Non-Qualified Pension expense of $1,565,428 included for line of business 11100 in the Test Year on the PIVOT of Benefits sheet of Attachment 1 of the response to Interrogatory RRU-015.
b. Provide the work papers supporting the derivation of the net capitalization credits of $31,382,539 for the Payroll Benefits Loader and $26,598,674 for the General Service Company Overhead that are entered as fixed amounts in Attachment 1 of the response to Interrogatory RRU-015, and reconcile each to the Test Year credits in Attachment 1 of the response to Interrogatory RRU-023.

RRU-186 (STATE PAYROLL TAXES) Application, Schs. C-3.38 and WP C-3.38; Interrog. Resp. RRU-023, Att. 1. Regarding payroll taxes recorded for jurisdictions other than Connecticut and the capitalized portion of payroll taxes:

a. For each jurisdiction other than Connecticut in Attachment 1 of the response to Interrogatory RRU-023 with unemployment taxes in Schedule C-3.38 (Massachusetts $79,294, New Hampshire negative $484, Florida $135, Illinois $19, Indiana negative $42, New York $80 and Utah $16), and for the Massachusetts Health Tax of $16,938, of which $9,874 remains in the O&M Residual after the ZGS/ZPB adjustment of negative $7,065:
   i. state the number of employees and their work location;
   ii. identify the work performed for CL&P distribution operations; and
   iii. state the amount in each of calendar years 2021 through 2025 and the Rate Year, and the schedule and line on which the Rate Year amount appears. Reconcile Accounts 408IL0 and 408IN0 in Attachment 1 of the response to Interrogatory RRU-023 to Accounts 4081L0 and 4081N0 in note (a) on page 5 of Schedule WP C-3.38.
b. State the portion of the State Unemployment amount of $381,000 on pages 1 and 5 of Schedule WP C-3.38 attributable to jurisdictions other than Connecticut in the Test Year and the Rate Year, and the Rate Year revenue requirement effect of removing it. Provide an exhibit that shows the unemployment taxes incurred in each jurisdiction other than Connecticut for each of calendar years 2021 through 2024.
c. Identify the work orders and accounts to which the capitalized payroll taxes removed from the O&M Residual through the ZGS/ZPB in Attachment 1 of the response to Interrogatory RRU-023 (FICA $10,190,618, Medicare $2,612,127, Connecticut unemployment $334,687, federal unemployment $51,523 and Massachusetts unemployment $56,736) were charged Additionally, reconcile the $7,804,029 credited in the same ZGS/ZPB column to Account 408150 and the $8,062,119 credited to Account 408220, with the capitalized totals of $3,294,000 and $9,952,000, respectively, as reported in Schedule WP C-3.38.

RRU-187 (OFFICER AND BOARD EXPENSES) O'Brien and Murray Pre-Filed Test., p. 150; Application, Sch. C-3.33; Interrog. Resp. RRU-011, Att. 1 and Interrog. Resp. OCC-753, Atts. 1, 2 and 4; Public Act 23-102, Sec. 3(d). Regarding the removal of officer and board expenses under Section 3(d) of Public Act 23-102:

a. Provide an exhibit that shows for the Test Year each amount removed for officer and board travel, lodging, food and beverage, entertainment and gift cost under Section 3(d) of Public Act 23-102 as described at page 150 of the testimony, by category, FERC account, cost element and schedule, the officers and trustees to whom it relates, and whether it was identified by expense type code, keyword search or review of the underlying expense report or invoice.
b. Explain each of the pro forma adjustments to Meals ($1,135,958 reduced by $1,068,731), Travel ($181,804 reduced by $156,637) and Registrations and Conference Expense ($174,908 reduced by $91,875) in Attachment 1 of the response to Interrogatory RRU-011, which itemizes the O&M Residual on Schedule C-3.33. State the amount of each that represents the removal described in subpart a and specify if the remaining $67,227 of Meals, $25,166 of Travel, $198,900 of Mileage and $83,033 of Registrations and Conference Expense are incurred by or for officers and trustees of CL&P, EESCO, or Eversource Energy.
c. Explain how the Company identified expenses for officer and trustee travel, lodging, food and beverage, entertainment and gift recorded by EESCO and allocated to CL&P through rate codes or through the General Service Company Overhead. Quantify annual amounts of such costs removed and the remaining balances in 2021 through 2025 and in the Rate Year.
d. Provide an exhibit that itemizes the annual expenses for the chartered and commercial air travel, ground transportation, security, and club membership for officers of Eversource Energy, EESCO and CL&P charged or allocated to CL&P in 2021 through 2025 and amounts included in the Rate Year.
e. Provide an exhibit that identifies each officer assigned a Company vehicle or authorized to take a Company vehicle home under the policies in Attachments 1, 2 and 4 of the response to Interrogatory OCC-753, including the limitation in Attachment 4 of take-home passenger vehicles to operational requirements such as direct supervision of craft workers and frequent on-call assignments. State for each such officer the Test Year cost of the vehicle charged to CL&P, the number of occurrences recorded to time code 531 or its current equivalent, and the taxable benefit of $3.00 per day described at page 3 of Attachment 1.

RRU-188 (SERVICE COMPANY CHARGES) O'Brien and Murray Pre-Filed Test., pp. 72, 102 and 119-120; Application, Schs. C-2.0, C-3.11, C-3.35, WP C-3.5 and G-2.16; Interrog. Resp. RRU-011, Att. 1, Interrog. Resp. RRU-023, Att. 1, and Interrog. Resp. OCC-837, Att. 1. Regarding the charges from EESCO and the reconciling items in Test Year operating expense:

a. Provide an exhibit that shows the breakdown of the $221,702,000 in Test Year charges from EESCO in Schedule G-2.16 by FERC account, rate code and schedule. If the Company contends it cannot, state how it established that all of the $221,702,000 is included in the Test Year operating and maintenance (O&M) expense of $451,957,000 on Schedule C-2.0. Reconcile the payroll portion of the exhibit to $56,181,689, which is the 2025 EESCO O&M payroll charged to CL&P, within total EESCO payroll charged of $78,296,747, in Attachment 1 of the response to Interrogatory OCC-837, and explain how that amount becomes the Test Year pro forma EESCO payroll expense of $58,812,000 on line 49 of page 1 of Schedule WP C-3.5 and the Rate Year amount of $64,731,000 on line 49 of page 2, which is an increase of 15.2% over the 2025 amount.
b. Explain the $4,000 difference between the $451,953,000 on line 252 of Attachment 1 of the response to Interrogatory RRU-023 and the Test Year O&M expense of $451,957,000 with which the response states that line agrees, and state which amount is correct.
c. Provide detailed explanation for the $2,322,941 in Account 930TXA, Alloc NUSCO Inc Tax Billed, on line 242 of Attachment 1 of the response to Interrogatory RRU-023, recorded in

Attachment 1 of the response to Interrogatory RRU-011 to cost element T20, Other Taxes and Fees, with a pro forma adjustment of negative $1,718,787 leaving $604,154, and provide its derivation. Provide the computation of the return charged through Account 930RAX of $25,815,201, of which $20,721,404 is in Schedule C-3.11, including the treatment of income tax. Explain the pro forma adjustment and identify items that constitute the remaining balance of $604,154. State the portion of the $604,154 that relates to deferred taxes on officer compensation not allowed in rates, which the Authority disallowed in Docket No. 24-12-01, Application of Yankee Gas Services Company d/b/a Eversource Energy to Amend its Rate Schedules, Decision dated March 11, 2026. Explain the basis for recovering any part of Account 930TXA as an operating expense in addition to the Account 930RAX charge, and state the Rate Year amount and the schedule and line on which it appears.

d. Explain each of the negative balances remaining in the O&M Residual after the ZGS/ZPB adjustment in Attachment 1 of the response to Interrogatory RRU-023 (negative $1,296,932 in Account 920000, negative $436,092 in Account 922000, $520,936 in Account 593140, $175,988 in Account 926300 and $578,279 in Account 928002), and state why each is not assigned to a revenue requirement schedule.
e. Explain why the Rate Year EESCO depreciation expense in Schedule C-3.35 was calculated using the Test Year allocation tables instead of the calendar year 2026 tables described on page 120 of the testimony and state the difference from the amount filed.

RRU-189 (RENT AND LEASES) O'Brien and Murray Pre-Filed Test., pp. 103-104; Application, Sch. C-3.25; Interrog. Resp. RRU-015, Atts. 3 and 4, and Interrog. Resp. RRU-023, Att. 1. Regarding the internal and external rent expense allocated to CL&P:

a. Identify the Washington, DC location for which page 2 of Attachment 4 of the response to Interrogatory RRU-015 allocates 18.17% of the rent, or $23,798, to CL&P, the entity that leases it, the employees and functions housed there, and any federal or state government affairs, legislative or lobbying activity conducted there, and state the annual amounts charged to CL&P in years 2021 through 2025 and the basis for allocating costs for the rented facility to CL&P distribution customers.
b. For the $582,516 allocated to CL&P based on 13.45% of the Franconia Substation, Silver Substation, and Southwick Substation leases, identify the location, the lessor, the property leased, and the CL&P distribution function it serves. State the annual amounts charged to CL&P in 2021 through 2025, and the basis for the 13.45% allocation and for presenting a charge recorded as transmission of electricity by others as rent and other miscellaneous expenses.
c. For the Prudential Center, Boston, allocated at 16.06% or $183,442, to CL&P, and the Westwood (13.44%, or $1,042,391), Southboro (0.31%), and Westboro (0.07%), identify the functions housed in these facilities, the allocation method and rate code, the services provided to CL&P distribution, and the annual amounts charged to CL&P in 2021 through 2025.
d. Provide the calculation of the Rate Year adjustment to internal rent expense attributed predominantly to higher net book value and operating costs at 173 Mechanic Street in Danielson, the capital additions to that property in each of calendar years 2021 through 2025, and the basis for the 65% allocation of the Danielson rent to CL&P on page 2 of Attachment 3 of the response to Interrogatory RRU-023.

RRU-190 (ANNUAL MEETING COST) Application, Schs. C-3.3, WP C-3.3 and WP C-3.5; Interrog. Resp. RRU-022, Att. 1, Interrog. Resp. OCC-301, Att. 1, and Interrog. Resp. OCC-814, Att. 1; Public Act 23-102, Sec. 3(d). Regarding the cost of the annual report to stockholders and the annual meeting, and the related items in Schedule C-3.3:

a. Identify the entity whose annual report and annual meeting produced the $773,784 of salaries and $744,894 of other expenses in Attachment 1 of that response.
b. Identify by title each position whose salary is included in the $773,784, the hours charged and the work order used, the corresponding annual salaries and other expenses allocated to

CL&P in 2021 through 2024, the General Service Company Overhead applied to that salary, and the Rate Year amount included in line 33 of Schedule WP C-3.5.

c. Provide an itemization by vendor of the $744,894 of other expenses, identify the subcategories in Attachment 1 of the response to Interrogatory OCC-814 in which the $119,630 allocated to CL&P and recorded in line 20 of Schedule WP C-3.3 appears. Reconcile expenses for the NYSE, Broadridge and Other Street Solicitors, Annual Report Printing, Proxy Statement Printing, Computershare, Proxy Solicitors, DTCC and FactSet subcategories, which total $200,240 in 2025 and $207,970 in the Rate Year, to the investor relations expense in Attachment 1 of the response to Interrogatory OCC-301 and to the $744,894.
d. State the basis for recovering these costs, which the response to Interrogatory RRU-022 justifies on the need for access to low-cost debt and equity capital, given Section 3(d)(4) of Public Act 23-102.
e. Identify the schedule and account in which the agency fees on the separate Agency Fees line marked (b) in Attachment 1 of the response to Interrogatory OCC-814 were recorded for each of 2021 through 2025.
f. State the amount of the 2025 agency fees that remains in the Test Year amount of the schedule identified in subpart e, and the Rate Year amount carried there in addition to the $155,000 added through line 21 of Schedule WP C-3.3.

RRU-191 (RATE CASE EXPENSE) O'Brien and Murray Pre-Filed Test., pp. 57-60; Application, Ex. CLP-REVREQ-9 and Sch. WP C-3.36, p. 10; Public Act 23-102, Sec. 2. Regarding the proposed deferred rate case expense of $3,100,000 and its recovery in the revenue requirement:

a. Provide an exhibit that separately itemizes the $3,100,000 into amounts associated with attorneys' fees, expert witness fees, consultant fees, employee and incremental supporting personnel costs, agency costs and any other category. Identify the amount in each expense category that falls outside the costs associated with attendance in, participation in, preparation for, or appeal of a rate proceeding under Section 2 of Public Act 23-102.
b. State the Rate Year return and income taxes on the average deferred rate case expense balance of $1,966,000, net of accumulated deferred income taxes, included in rate base at pages 59-60 of the testimony, and the basis for earning a return on these costs ~~within Section 2~~.
c. Identify costs associated with any of the following proceedings that are included in O&M expense, including Schedule C-3.20, in calendar years 2021 through 2025: Docket No. 25-12-13, Application of The Connecticut Light and Power Company d/b/a Eversource Energy for Order to Securitize 2018-2023 Catastrophic Storm Costs; Docket No. 26-04-04, Financing Order for 2018-2023 Storm Costs of The Connecticut Light and Power Company d/b/a Eversource Energy; Docket No. 26-01-03, Annual Review of the Rate Adjustment Mechanisms of The Connecticut Light and Power Company; and Docket No. 17-10-46RE04, Application of The Connecticut Light and Power Company d/b/a Eversource Energy to Amend its Rate Schedules – AMI Cost Recovery. State the amounts applicable to each proceeding by year and the amounts included in the Test Year and the Rate Year, and the basis for treating any of them as recurring.

RRU-192 (ELEVATOR SERVICES) Application, Sch. WP C-3.14; Interrog. Resp. EOE-051-RV01, Att. 1, Interrog. Resp. EOE-165, Att. 1, and Interrog. Resp. EOE-167. Regarding elevator maintenance, inspection and repair services:

a. Identify the incumbent supplier that the response to Interrogatory EOE-167 states was not fulfilling its contractual maintenance, inspection and repair services when purchase orders 13242176, 13245536, 13133137 and 11150160 costing $49,750 to $49,900 were issued to Hartford Elevator LLC, and state the contract term and annual value, the facilities covered, and the annual amounts paid to the supplier in 2021 through 2025.
b. State the total annual elevator maintenance, inspection and repair spend across all facilities applicable to each by vendor in 2021 through 2025, and identify the capital work orders

charged for the $48,190 of Hartford Elevator LLC spend recorded to capital in 2025, the work performed, and the basis for capitalizing it.

c. For each of the five Hartford Elevator LLC purchase orders, state the facility, the work performed, the amount invoiced and paid, the account, the rate code, the amount charged to CL&P, the schedule and line on which it is recorded, and the competitive bid, sole source justification or documented exception obtained.
d. Identify each action the Company took against the incumbent supplier, including the notice of default, withholding of payments, and recovery of amounts paid or cost of replacement services, and state the amount recovered. If it took none, state the basis for that position.
e. For the elevator services request for proposals issued in 2025, identify the bidders, the vendors selected, and the contract values. State the elevator service cost included in the Rate Year and reconcile it to the Building Maintenance expense of $760,000 reported for both the Test Year and Rate Year.

RRU-193 (METER WORKFORCE) Lawrence and Horton Pre-Filed Test., pp. 33-37; Application, Ex. CLP-AMI-2, p. 52 and Ex. CLP-AMI-3, pp. 19-33; Application, Schs. C-3.5, G-2.6 and G-2.14; Interrog. Resp. RRU-023, Att. 1, Interrog. Resp. RSR-002, Interrog. Resp. RSR-007, Att. 1, and Interrog. Resp. EOE-041, Att. 1. Regarding the meter reading, meter service, connect and disconnect workforce in the cost of service, and the deployment of AMI:

a. State which accounts constitute the $8.4 million baseline of meter-related expense, which the response to Interrogatory RSR-007 identifies as Accounts 586, 587, 902 and 903, which total $55,683,475, and the referenced testimony recognizes as Accounts 586, 597, 902 and 905, which total $8,357,726 in Attachment 1 of the response to Interrogatory RRU-023. Provide an exhibit that shows the Test Year amount in each subaccount broken down among Schedule C-3.5, the ZGS/ZPB adjustment and each other applicable schedule, and state the basis for the account definition used.
b. Identify each position performing manual meter reading, meter service, field collection, and connect and disconnect work, including the positions within the $6,125,600 of Accounts 586, 597, 902 and 905 and the $2,506,922 of Account 903004. State the title, union or non-union status, employer (CL&P or EESCO), annual headcounts, payroll, and benefit costs at the end of 2021 through 2025.
c. Explain the increases in Meter Operations from 37 FTEs in 2023 and 40 in 2024 to 60 in 2025 and Meter Expenses from $98,768 in 2021 to $3,463,361 in 2025. State how many of the 60 positions in 2025 perform work that AMI is designed to automate, and the basis for treating the 2025 level of Account 586 as representative for establishing the $8.4 million baseline.
d. Reconcile the assumptions that meter reading staff decline from 22 to 14 FTEs with savings beginning in Year 4 (2030), that a combined gas and electric team of 33 performing connect and disconnect work declines to 7 with savings beginning in Year 5, and that the field operations team of 50 FTEs will not experience any reduction post-AMI, to the statement that the connect and disconnect benefit is based on the expected FTE reduction in field operation resources and that the Company expects labor savings through staffing attrition in Meter Reading and Field Operations. Identify which of the positions in subpart b fall within each group in Exhibit CLP-AMI-3 and the schedule on which they appear, and reconcile the loaded labor of $3,108,476 for meter reading and $6,151,063 for connect and disconnect in Exhibit CLP-AMI-3 to the amounts in subpart b.
e. Reconcile the statement in the response to Interrogatory RSR-002 that operational savings from reduced meter reading costs and other truck rolls begin with the first meter installations to Exhibit CLP-AMI-3 which begins meter deployment in mid-Year 3 (2029) and shows no meter reading or connect and disconnect labor savings until Years 4 and 5. Also, reconcile the meter reading and connect and disconnect labor savings in Exhibit CLP-AMI-3 to the annual benefits in Attachment 1 of the response to Interrogatory RSR-007, and state for each year of the proposed multi-year rate plan the savings that will reduce the $8.4 million baseline and the mechanism by which those savings will be returned to customers.

f. State the allocation of meter reading and connect and disconnect labor between CL&P and Yankee Gas in each of calendar years 2021 through 2025 and in the Rate Year. Identify the method and rate code used, and quantify the AMI-related labor savings assumed for Yankee Gas given that 191 of the 408 meter reading routes are combined electric and gas and the remaining meter readers will read all gas customers every month according to page 20 of Exhibit CLP-AMI-3.
g. Provide the executed June 1, 2026 agreement with IBEW Locals 420 and 457, instead of only a Final Summary marked Pending Ratification, and state the date of ratification. Explain the workforce transition planned for the positions identified in subpart d under Article V of the Teal Book agreement provided in Attachment 1 of the response to Interrogatory EOE-041, including reassignment by seniority, on-the-job training, special basic rates of pay, and terminal pay, and identify any related cost included in the Application or in the AMI cost estimate and its amount.

RRU-194 (AMI DEFERRAL) Lawrence and Horton Pre-Filed Test., pp. 32-35; Application, Ex. CLP-AMI-3, pp. 153-154; Application, Sch. WP C-3.5, p. 3; Interrog. Resp. OCC-333, Att. 1 and Interrog. Resp. OCC-833, Att. 1. Regarding the incremental AMI O&M expense the Company proposes to defer for securitization:

a. The entries in the post-deployment column of Figure 12 of Exhibit CLP-AMI-3 total 186 against the stated 189 FTEs. Provide a corrected Figure 12 and state, for each cost category, including the billing, MDMS training, call center, project management, and change management, the number of positions to be filled by existing CL&P or EESCO employees, by new hires, and by contractors.
b. Explain how the Company will prevent potential double recovery through both base distribution rates and the deferral of the payroll expenses for existing employees who will charge time to the separate AMI line of business and work order. State the basis for deferring any AMI payroll cost, including the cost of positions backfilled, and explain how the deferral is consistent with the rule against retroactive ratemaking. Explain the treatment under the testimony to defer the lesser of the specific AMI costs or the net change in Accounts 586, 597, 902 and 905 from the Test Year amount of $8.4 million for AMI-related labor recorded in Account 903 or any other account outside those four accounts, and how changes in those accounts would be measured and credited.
c. Identify each of the 58 incremental positions on Schedule WP C-3.5 and the 41 positions in Attachment 1 of the response to Interrogatory OCC-333, none of which is captioned as an AMI, customer information system or meter data management position in the cost detail in Attachment 1 of the response to Interrogatory OCC-833, and each other position in the Rate Year that supports AMI planning, the customer information system replacement, or the meter data management system. State the Rate Year cost of each position.
d. State the annual cost in Year 7 dollars of the post-deployment FTEs in the corrected Figure 12, the reductions in existing positions the Company expects to offset them, and the resulting net change in FTEs and costs.

RRU-195 (CHANGE ORDERS) Interrog. Resp. EOE-046 and Interrog. Resp. EOE-054, Att. 1. Regarding change orders, amendments and other increases in the value of purchase orders and contracts:

a. Identify each provision of the Procurement Policy and the Procurement Manual that governs change orders, amendments and increases in purchase order or contract value, including the approval levels, the documentation required, and any threshold of value or percentage above which a change requires a new competitive solicitation, a sole source justification or a documented exception. If no provision requires a new solicitation, state the basis for that position.
b. For each competitively bid purchase order or contract with an original value of $50,000 or more and with spend charged or allocated to CL&P in 2021 through 2025, provide in an

unlocked Excel spreadsheet with formulas intact, keyed to the purchase order numbers in Attachment 1 of the response to Interrogatory EOE-054:

i. the vendor;
ii. (the purchase order or contract number;
iii. the scope of work; (
iv. the award date;
v. the original award value;
vi. the number of bids received, the vendor's bid rank, the lowest bid received and the next-lowest bid;
vii. the number and total value of change orders by calendar year;
viii. the final or current value;
ix. the change as a percentage of the original award value;
x. the amount by which the final or current value exceeds the lowest bid and the next-lowest bid; and
xi. the amounts charged to O&M expense, capital and storm. For O&M expense in 2021 and 2022 which Attachment 1 of the response to Interrogatory EOE-054 does not cover, provide the information from the Company's records.

c. Explain how the Company tracks change order history by vendor and uses it in evaluating bids, prequalifying vendors, setting contract terms and awarding later work. Provide each report, scorecard, metric, or procedure used for that purpose from 2021 through 2025. If it does not, state the basis for that position.
d. For each purchase order at a value below $50,000 whose value later increased above $50,000 in any of calendar years 2021 through 2025, state the vendor, the original and final values and the dates, and identify any competitive bid, sole source justification or documented exception obtained when the value passed $50,000.
e. For each vendor whose total annual change orders from 2021 through 2025 exceeded 10% of its total original award value, identify the purchase orders and contracts, the reasons for the change orders, the approving individual by title, and the competitively bid work subsequently awarded to the vendor.
f. State the amount related to change orders included in the Test Year O&M expense, by schedule, and the amount reflected in the Rate Year.

RRU-196 (CONTRACTOR REWORK) Interrog. Resp. EOE-046 and Interrog. Resp. EOE-054, Att. 1. Regarding the inspection of contractor work and work performed again because it was incomplete or deficient:

a. Explain the Company's program for inspecting contractor work on distribution construction and maintenance, facilities and storm restoration, including who performs the inspections, the sampling rates and the records kept, and provide the procedures in effect in each of calendar years 2021 through 2025.
b. For each purchase order, contract or work order performed by a contractor and charged or allocated to CL&P in any of calendar years 2021 through 2025 on which the Company, a governmental inspector, a customer or any other party identified any deficiency, nonconformance or incomplete work, including work since corrected, provide in an unlocked Excel spreadsheet with formulas intact, keyed to the purchase order numbers in Attachment 1 of the response to Interrogatory EOE-054:
   i. the vendor;
   ii. the purchase order, contract and work order numbers;
   iii. the scope of work;
   iv. the original cost, meaning the cost of the work as first completed and before any rework;
   v. the cost of each rework performed by the original contractor, another contractor or Company employees, including re-inspection, stated as zero where the rework was performed at no cost to the Company;
   vi. the final cost;
   vii. the variance between the final cost and the original cost in dollars and as a percentage, each computed by formula;

viii. the status of any deficiency not yet corrected;
ix. the amount back-charged to or recovered from the vendor; and
x. the amounts charged to O&M expense, capital and storm.

c. For each item in subpart b with a variance exceeding 5%, explain what occurred, identify any deficient, incomplete or reworked work by the same vendor in any later year through 2025, and identify the corrective action taken.
d. Identify each vendor removed, suspended, disqualified, placed on probation or not renewed in any of calendar years 2021 through 2025 because of deficient or incomplete work or repeated rework, and state for each the date of the action, the work involved and any work the vendor performed for CL&P after the action.
e. Identify each instance from 2021 through 2025 in which a municipality, the Connecticut Department of Transportation or another governmental inspector required correction of work performed by Company employees, including trench and pavement restoration, and state the cost of each correction and the entity that bore it.
f. Identify the provisions in the Procurement Policy and Procurement Manual that govern inspection, acceptance, warranty and back-charges, provide the warranty, guarantee and back-charge provisions of the Company's standard construction and service contracts, and state the annual amounts recovered under them in 2021 through 2025.
g. Explain how inspection and rework results are used in contractor performance evaluations, prequalification and contract awards, and provide each scorecard or metric used from 2021 through 2025.
h. State the rework cost included in Test Year O&M expense, by schedule, and the amount included in the Rate Year.

RRU-197 (REGULATORY STAFF TIME) Application, Schs. C-3.5, G-2.14 and G-2.16; Interrog. Resp. CIEC-015, Att. 1, Interrog. Resp. OCC-199, Att. 1, Interrog. Resp. OCC-310, Interrog. Resp. OCC-693, and Interrog. Resp. RRU-023, Att. 1; Conn. Gen. Stat. § 1-91; Public Act 23-102, Sec. 2. Regarding the regulatory, rates, government affairs and legislative affairs staff of CL&P and EESCO and the allocation of their time:

a. Provide, in an unlocked Excel worksheet with formulas intact, a list of each CL&P and EESCO position that works on proceedings before the Authority, legislative activity or lobbying. Include each position in the regulatory affairs, rates, government affairs, legislative affairs and community affairs functions, and each person registered with the Office of State Ethics as a lobbyist for CL&P, EESCO or Eversource Energy. For each position, show in separate columns:
i. the title, organization and employer;
ii. the headcount at December 31 of each year 2021 through 2025;
iii. the Test Year and Rate Year payroll, benefits and loadings charged or allocated to CL&P;
iv. the rate code or work order used;
v. the schedule and line where the Rate Year amount appears.
b. Provide, in an unlocked Excel worksheet with formulas intact, for each position in subpart a, for the Test Year and the Rate Year, the allocation time as a percentage of a full-time equivalent among:
i. proceedings before the Authority, separately for this proceeding, the annual Rate Adjustment Mechanism proceedings, storm cost recovery proceedings, performance-based regulation proceedings and all other dockets;
ii. compliance filings and reports to the Authority;
iii. proceedings before the Federal Energy Regulatory Commission, other state commissions and ISO New England;
iv. legislative activity, including communications with members or staff of the General Assembly or the executive branch regarding legislation, regulations, appointments or appropriations;
v. lobbying as defined in General Statutes § 1-91, separately for administrative and legislative lobbying;

vi. communications with the Office of Consumer Counsel, municipalities and other stakeholders outside a proceeding;
vii. media and public communications; and
viii. internal management and budgeting.
ix. any other activity, identifying each activity included.

c. Explain how time in each category in subpart b is recorded, and identify the work orders and FERC accounts to which each category is charged, including work order CT260N11, which the Company states was established for employees supporting this proceeding, Account 426.4 to which the response to Interrogatory OCC-693 states is where lobbying time is recorded, and Account 928002, to which Attachment 1 of the response to Interrogatory RRU-023 assigns $2,111,903 of the Test Year amount of $6,027,709 to Schedule C-3.5 and leaves $578,279 in the O&M Residual. State the amount recorded to each work order and account, except work order CT260N11, in each of calendar years 2021 through 2025, and the amounts in the Test Year and Rate Year by schedule.
d. For each position in subpart a. that does not record time to work orders by activity or that records its time to a single default or allocated work order, state how the Company identifies the time spent on legislative activity and lobbying and removes it from the amounts charged to CL&P in Schedule C-3.5 and in the EESCO charges given the statement in the response to Interrogatory OCC-310 that all lobbying and government relations costs, including amounts allocated from EESCO, are recorded below the line. Also, identify the direction in the Time Reporting Policy that each subsidiary or business segment be charged directly when possible, and quantify the annual amounts so removed in 2021 through 2025 and the Test Year.
e. For each position in subpart a, state the portion of Test Year time charged above the line for the proceedings identified in Interrogatory RRU-101(d) and any other proceeding before the Authority other than this proceeding, the amount included in Schedule C-3.5 and in the EESCO charges for the Rate Year, and the basis for treating each such proceeding as outside of the rate proceedings addressed by Section 2 of Public Act 23-102.
f. For each position in subpart a. and in addition to the amounts requested in Interrogatory RRU-057(b) for the Test Year and Rate Year, state the variable compensation charged to CL&P based on the goal to advance strategies to improve the Connecticut political and regulatory environment and by any other goal or initiative measuring regulatory or legislative outcomes.

RRU-198 (PROCUREMENT CONTROLS) Interrog. Resp. EOE-046, Interrog. Resp. EOE-165, Att. 1, Interrog. Resp. EOE-166, Interrog. Resp. ALLCO-091, Interrog. Resp. ALLCO-092, and Interrog. Resp. ALLCO-093. Regarding the purchase order release control and the aggregation of purchase orders below the competitive bid threshold:

a. Apply the logic of the Maximo purchase order release control, which was implemented in September 2025 to each purchase order over $50,000 released from January 1, 2021, through December 31, 2025, and state for each calendar year the number and value of purchase orders, and the portion charged or allocated to CL&P; supported by an Ariba contract, by a sole source justification, or by a documented exception, or by none of the three. Identify the control performed before September 2025.
b. State the Test Year expenses charged or allocated to CL&P by schedule of the 549 purchase orders with spend over $50,000 that Attachment 1 of the response to Interrogatory EOE-165 shows with neither a competitive bid nor a sole source justification, which totaled $314,076,327. Identify for each the exception relied on and the date it was documented.
c. Provide for each of the 47 vendors listed in the response to Interrogatory ALLCO-092 that received three or more purchase orders below $50,000, which aggregate to more than $150,000 within a rolling 12-month period, the purchase orders, dates, amounts and scope of work in each such period, the amount charged or allocated to CL&P, and the competitive bid, sole source justification, or documented exception obtained for the aggregate.

Interrogatories UPA-083 through UPA-099 are directed to The Connecticut Light and Power Company (CL&P or Company) and refer to the Company's request to amend its rate schedules (Application).

UPA-083 Reference Ex. CLP-ELP-1, pp.109–112. For each Customer PIM Suite component, identify any existing regulatory requirement, service standard, internal performance standard, or other obligation that measures the same or substantially similar activity. Identify the source of each requirement or standard.

UPA-084 Reference Ex. CLP-Customer-1, pp. 31–40. For each Customer PIM Suite component, identify the measurable customer benefit associated with performance above the proposed target and describe how Eversource will measure or otherwise demonstrate that benefit.

UPA-085 Reference Ex. CLP-ELP-1, pp. 109–112; Ex. CLP-ELP-3, p. 1; and Ex. CLP-Customer-1, pp. 35–40. For each Customer PIM Suite component, provide annual performance for 2023 through 2025 and 2026 year-to-date. For any proposed target based on a different historical period, provide the annual performance data for the full period used to establish the target and the supporting calculation. If historical data are unavailable for a component, identify the data relied upon to establish the proposed target.

UPA-086 Reference Ex. CLP-Customer-1, p. 42. Explain the basis for assigning equal weight to each of the five Customer PIM Suite components when calculating the Composite Index, given the different performance measures, customer interactions, and proposed targets represented by the components.

UPA-087 Reference Ex. CLP-Customer-1, pp. 35–37, Ex. CLP-ELP-1, p. 109, and Ex. CLP-ELP-3, p. 1. For the Digital Customer Engagement component, identify each transaction type included in the numerator and denominator used to calculate the metric. For each transaction type, identify the customer-service outcome measured by the transaction.

UPA-088 Reference Ex. CLP-Customer-1, p. 36. Eversource proposes to calculate the Digital Customer Engagement component at the service-company level because not all digital transactions can be isolated to a specific operating company. Explain how service-company-level performance will be used to determine a CL&P-specific financial incentive or penalty. Provide all workbooks used to determine a CL&P-specific incentive or penalty in native file format, with all assumptions and allocation methodologies documented and calculations and live cell logic unlocked and unhidden.

UPA-089 Reference Ex. CLP-Customer-1, p. 36. Eversource states that the percent of customer digital transactions has increased from 88% to 92%, with a five-year average of 90.1%, and proposes to use the Company's actual performance in 2025 (92.18%) as the performance target. For each of the years used to derive the stated 5-year average digital-transaction percentage, provide an unlocked and unprotected Excel workbook with the following:

a. Total customer transactions;
b. Total digital customer transactions;
c. The calculated digital-transaction percentage; and
d. All adjustments, exclusions, or data-cleaning procedures applied.

UPA-090 Reference Ex. CLP-Customer-1, pp. 38–39. Eversource states that calls related to past-due balances or difficulty paying bills are excluded from the Post Transaction Survey component. Provide the following:

a. Explain the basis for excluding these calls; and
b. For 2023 through 2025 and 2026 year-to-date, provide the number and percentage of total customer service calls represented by calls related to past-due balances or difficulty paying bills, and the number and percentage of such calls excluded from the Post Transaction Survey.

UPA-091 Reference Ex. CLP-Customer-1, pp. 42–43. Indicate whether above-target performance on one Customer PIM Suite component may offset below-target performance on another component for purposes of determining an incentive.

UPA-092 Identify any minimum performance level or other limitations applicable to an individual component before Eversource may earn an incentive. If no such limitation applies, confirm whether Eversource may earn an incentive while one or more components perform below their respective targets.

UPA-093 Reference Ex. CLP-Customer-1, pp. 42–43. Identify whether any minimum or maximum index score applies to an individual Customer PIM Suite component when calculating the Composite Index. If yes, identify each applicable floor or cap. If no, confirm that individual component index scores are not limited before being included in the Composite Index.

UPA-094 Reference Ex. CLP-ELP-1, p. 110 and Ex. CLP-ELP-3, p. 1. For the Controllable Average Call Handle Time component:

a. Provide the annual hold time and post-call work time for each year used to calculate the proposed 76-second target;
b. Quantify the effect of excluding 2024 from the historical average used to establish the proposed target and provide these calculations in an unlocked and unprotected Excel workbook with calculations visible; and
c. Identify the customer service measure used to assess whether reductions in hold time or post-call work time affect first-call resolution, repeat contacts, accuracy, or customer complaints.

UPA-095 Reference Ex. CLP-ELP-1, p. 107. Provide the annual System Reliability PIMs (Blue-Sky SAIDI and SAIFI) values for 2022 through 2026 used to calculate the proposed fixed-year averages and standard deviations. Include the resulting average, standard deviation, one-standard-deviation threshold, and two-standard-deviation cap for each metric.

UPA-096 Reference Ex. CLP-ELP-1, p. 107. Provide the complete calculation showing the annual penalty applicable to the System Reliability PIMs at each performance level from the one-standard-deviation threshold through the two-standard-deviation cap.

UPA-097 Reference Ex. CLP-ELP-1, p. 112 and Ex. CLP-ELP-3, p. 1. Explain why Eversource proposes to report receivables over 60 days as a percentage of revenue without the following additional Accounts Receivable and Uncollectibles measures: (1) average residential monthly arrears; (2) residential customer accounts receivable; (3) actual write-offs for residential accounts; and (4) allowed uncollectible rate.

UPA-098 Reference Ex. CLP-ELP-1, p. 112. Identify whether Eversource proposes any benchmark, reference year, or other points of comparison for evaluating the Sustainability and Financial Efficiency metrics except for Greenhouse Gas Emissions over performance-based multi-year rate plan term. If none is proposed, explain how the reported results are intended for evaluation.

UPA-099 Reference Ex. CLP-ENV-1, p. 43. Eversource states that CL&P-specific Scope 1, 2, and 3 emissions data will not be available until 2028 for calendar year 2027 performance and therefore proposes no baseline or target for the GHG Emissions Scorecard Metric. Identify the specific data, methodology, and reporting process the Company will use to establish CL&P-specific Scope 1, 2, and 3 emissions starting with calendar year 2027.