Date Filed: September 23, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray, Leanne M. Landry and Jeffrey D. Turano
Request from: ALLCO

Question:

For each calendar year 2017 through 2025 and for the test year, state:

a) the total dollar amount of overhead charges — meaning every percentage-based loader, markup, or "CIAC"/overhead component applied to interconnection study, upgrade, or construction costs, including without limitation project management, engineering and supervision, administrative and general expense, employee compensation or benefits loaders, insurance, and Eversource Energy Service Company charges — billed to or collected from interconnecting customers of every kind (distributed generation, qualifying facility, commercial, municipal, or other), stating separately for each year the total base costs against which the overheads were applied and the effective overall overhead percentage;
b) the total dollar amount credited, refunded, or otherwise returned to interconnecting customers in each such year on account of overhead charges — whether through final accountings, true-ups, reconciliations, billing corrections, settlements, or otherwise — stating separately any interest paid;
c) the resulting net amount of overhead charges retained by the Company for each year and cumulatively for the full period;
d) the FERC account(s) in which the retained amounts are recorded, and whether and where those amounts are reflected as an offset, credit, or reduction in the rate base, revenue requirement, or cost of service presented in this Application; and
e) if the Company cannot provide any component of the foregoing from its books and records, a description of each system or record set that would contain the information and the specific reason the total cannot be derived.

Response:

CL&P objects to this request on the ground that it is an improper effort by Allco to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

Without waiving said objection, please refer to the Company's response ALLCO-003[i] and note that none of the aforementioned cost categories are included within the CIAC tax adder percentage rate.

Prior Referenced Response:

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[i] ALLCO-003 Question:

Describe the methodology by which the Company sets the percentage "CIAC" or "overhead" rate applied to interconnection upgrade costs (including rates of 9.97%, 10.19%, 11.00%, 12.00%, and 13.00% applied to projects between 2018 and 2024), produce the workpapers deriving each such percentage, and state the actual project management and administration cost component, as a percentage of construction cost, realized on distributed generation interconnection projects completed in each year 2020 through 2025.

ALLCO-003 Response:

CL&P objects to this request on the ground that it is an improper effort by ALLCO to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

Without waiving said objection, the Company uses a "gross up" method when calculating the CIAC "tax adder" percentage. For an interconnection project, the Company requires each developer to advance adequate funds for the Company to maintain the full amount of funds, after paying the applicable State and Federal Income Tax, necessary to complete the construction. Furthermore, a discount rate is applied for the present value of the tax benefits associated with future tax depreciation. The Company applies the current prime rate as the discount rate pursuant to Order No. 2 of PURA's January 20, 1987, Decision in Docket No. 86-11-07. Below are the assumptions that the Company uses in the calculation:

Tax Rate	
Federal Tax Rate	0.21
State Tax Rate	0.0825
Prime Rate (Varies by year)	0.07
Tax Life	20 Years
Tax Depreciation Method	150% DB