Date Filed: October 27, 2026

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

Question:

(EXPENSES) Exs. CLP-REVREQ-2, Schedule WP C-3.16 and CL&P REVEREQ-1, p. 90. Provide the following information for the "Other Field Operations" line item:

a. A description of the types costs included in the line item;
b. An explanation why the "out of period joint line billing adjustments" are appropriate; and
c. Documentation (e.g. invoices) supporting the inclusion of the $1,319,888 pro forma adjustment for "out of period joint line billing adjustments."

Response:

a. Please refer to RSR-053, Attachment 1, for descriptions of the costs included in Other Field Operations.

b. In 2025, Frontier Communications made payments on outstanding invoices dated from October 1, 2021, to September 30, 2024, in the total amount of $10,015,750, for joint line billing work performed by the Company. When billing is submitted, Eversource records the receivable and when payment is received the approved work orders paid are credited. Simultaneously, the billing from Frontier is debited to each of the approved work orders for work performed by them. These are adjustments for work performed for multiple years prior to 2025, and therefore, it is appropriate to remove them from the cost of service as an out of period adjustment.

c. The $1,319,888 pro forma adjustment represents the Field Operation Overhead Lines operation and maintenance portion of the overall $10,015,750 in payments from Frontier. The payments were recorded to the Company's general ledger in 2025. It is appropriate to make a pro forma adjustment to the 2025 Test Year because the payments are related to work performed over the period of Q1 2021 through Q3 2024. Please refer to RSR-053, Attachment 2, for the billing detail totaling the $10,015,750 payments from Frontier. Each incident is tracked through a sperate work order, these work orders are then allocated between multiple capital and operation and maintenance FERC accounts, the Company is providing the average work order allocation to Field Operation Overhead Line expenses.