Date Filed: September 24, 2026

Witness: Megan Bernardini
Request from: Office of Consumer Counsel

Question:

(CUSTOMER COMMUNICATIONS) Does the Company employ and/or use a disability coordinator or the position's equivalent to ensure communications are accessible to all customers? If yes, please explain.

Response:

No, the Company does not employ or use a disability coordinator or equivalent position. The Company ensures that material on the website is accessible and its commitment to website accessibility (https://www.eversource.com/residential/about/website-accessibility) is available on the Company's website's footer. Hearing or speech impaired customers can also use the telecommunications relay service by dialing 711 to use a relay operator to communicate with the Company's contact center.

Date Filed: September 24, 2026

Witness: Leanne M. Landry and John G. Griffin
Request from: Office of Consumer Counsel

Question:

(STORM OVERTIME) For the test year, please provide the amount of overtime worked by each exempt employee by storm (i.e., do not provide a total amount worked for the year, but the amount per employee per each storm).

Response:

Please refer to OCC-605, Attachment 1 CONFIDENTIAL, regarding total amount of overtime worked by each exempt employee by storm.

Date Filed: September 24, 2026

Witness: Jared A. Lawrence and Shamus O'Brien
Request from: Office of Consumer Counsel

Question:

(CUSTOMER SERVICE) Please provide key insights from J.D. Power's external customer research on customer perceptions of Eversource and other utility providers. Based on the external research the Company subscribes to, how do customer perceptions of Eversource compare to perceptions of other utility providers across the country?

Response:

J.D. Power research shows that customer satisfaction and customer perceptions with the utility industry have declined since 2020. Industry satisfaction peaked in 2020 and has declined since, with affordability emerging as a key driver. Other influencing factors include storms and wildfires that can cause widespread outages. Within the East Large region, the region in which the Company operates, Eversource has experienced the same decline in satisfaction. The East Large region provides the most relevant comparison for the Company because many of the utilities in this region operate in a deregulated market, experience similar peak seasonality and similar state energy policies.

The Company's Connecticut subsidiary has experienced a bit more of a decline in satisfaction versus the industry for two key reasons. Connecticut is a deregulated market and therefore does not own generation. Energy supply costs are passed through to customers and outside of the Company's control. Supply costs are adjusted twice a year during peak usage seasons. Therefore, Connecticut customers are hearing about rate adjustments more frequently than many utility customers across the industry. Global events and broader energy market conditions have contributed to higher supply cost adjustments over the past several years. Although these supply costs are separately shown on the bill, customers often view the total bill as being within the Company's control. Similarly, significant adjustments to the line items within the Public Benefits section of the bill in this time period have contributed to the decline in satisfaction.

The second key reason is due to the amount of media coverage, adversarial approach and comments by elected and appointed officials that keep the Company at the forefront of public discussion. J.D. Power is primarily measuring customer perception of utilities. The Company's efforts to change that perception are often overshadowed by the political rhetoric and negative media. The J.D. Power research reflects these perceptions, although not an indication of the Company's performance in delivering safe, reliable energy to its customers.

More specifically, between 2020 and 2025, Eversource Connecticut was among the utilities with the highest levels of perceived negative media recall among approximately 200 named or subsidiary utilities in the study, contributing to a more negative perception of the Company in Connecticut than in its other operating states. In Massachusetts and New Hampshire, where the relatively more negative environment was not present, the Company has consistently experienced higher satisfaction scores, lower negative media recall and more positive perceptions of the company, although customer views on energy affordability influence those satisfaction levels, as well.

To date in 2026, customer satisfaction and the perception of the Company is trending 4% higher while the industry remains stable when compared to the same period in 2025.

Date Filed: September 24, 2026

Witness: Jared A. Lawrence and Shamus O'Brien
Request from: Office of Consumer Counsel

Question:

(CUSTOMER SERVICE) What notable patterns in customer perceptions of Eversource have been identified, based on the Company's own customer perception surveys and insights gained from external research? How has customer perception of Eversource changed in the past 6 years? What potential reasons have been identified for customer views changing or remaining constant?

Response:

The Company's customer perception surveys align with external research studies and the response to OCC-606[i]. Perception surveys completed by the Company have followed the J.D. Power industry and East Large region trends with satisfaction declining over the past six years as affordability, bill impacts and storm events have increasingly influenced customer sentiment to the negative.

As shared in OCC-606, these broader issues have been compounded by a challenging media and stakeholder environment, including public comments by appointed and elected officials regarding rates and Company performance. Internal surveys show customer media recall and specifically negative media recall having a significant correlation with satisfaction trends. Additionally, events such as Tropical Storm Isaias in 2020, the significant increase to supply costs in 2023, and the Rate Adjustment Mechanism in 2024 have had an impact on customer perceptions and contributed to the overall decline in customer satisfaction. Each event subsequent to Isaias was accompanied by a sharp decline in satisfaction, essentially resetting progress in improving customers' views towards the Company. Even if customers recognized that certain bill components, such as supply costs, were outside the Company's control, customers view the total bill as a measure of their energy costs. Therefore, affordability, significant outage events and the broader public and media narrative surrounding the Company can influence perception of the Company even when the underlying drivers are not wholly controlled by the Company.

Over the past year and similar to J.D. Power research, the Company is seeing a positive uptick in customer satisfaction scores within its perception surveys. This aligns with a more collaborative stakeholder relationship in the state.

Prior Referenced Response:

[i] OCC-606 Question:

(CUSTOMER SERVICE) Please provide key insights from J.D. Power's external customer research on customer perceptions of Eversource and other utility providers. Based on the external research the Company subscribes to, how do customer perceptions of Eversource compare to perceptions of other utility providers across the country?

OCC-606 Response:

J.D. Power research shows that customer satisfaction and customer perceptions with the utility industry have declined since 2020. Industry satisfaction peaked in 2020 and has declined since, with affordability emerging as a key driver. Other influencing factors include storms and wildfires that can cause widespread outages. Within the East Large region, the region in which the Company operates, Eversource has experienced the same decline in satisfaction. The East Large region provides the most relevant comparison for the Company because many of the utilities in this region operate in a deregulated market, experience similar peak seasonality and similar state energy policies.

The Company's Connecticut subsidiary has experienced a bit more of a decline in satisfaction versus the industry for two key reasons. Connecticut is a deregulated market and therefore does not own generation. Energy supply costs are passed through to customers and outside of the Company's control. Supply costs are adjusted twice a year during peak usage seasons. Therefore, Connecticut customers are hearing about rate adjustments more frequently than many utility customers across the industry. Global events and broader energy market conditions have contributed to higher supply cost adjustments over the past several years. Although these supply costs are separately shown on the bill, customers often view the total bill as being within the Company's control. Similarly, significant adjustments to the line items within the Public Benefits section of the bill in this time period have contributed to the decline in satisfaction.

The second key reason is due to the amount of media coverage, adversarial approach and comments by elected and appointed officials that keep the Company at the forefront of public discussion. J.D. Power is primarily measuring customer perception of utilities. The Company's efforts to change that perception are often overshadowed by the political rhetoric and negative media. The J.D. Power research reflects these perceptions, although not an indication of the Company's performance in delivering safe, reliable energy to its customers.

More specifically, between 2020 and 2025, Eversource Connecticut was among the utilities with the highest levels of perceived negative media recall among approximately 200 named or subsidiary utilities in the study, contributing to a more negative perception of the Company in Connecticut than in its other operating states. In Massachusetts and New Hampshire, where the relatively more negative environment was not present, the Company has consistently experienced higher satisfaction scores, lower negative media recall and more positive perceptions of the company, although customer views on energy affordability influence those satisfaction levels, as well.

To date in 2026, customer satisfaction and the perception of the Company is trending 4% higher while the industry remains stable when compared to the same period in 2025.

Date Filed: September 24, 2026

Witness: Jared A. Lawrence and Shamus O'Brien
Request from: Office of Consumer Counsel

Question:

(CUSTOMER SERVICE) What pre-pandemic trends in customer perceptions of Eversource has the Company identified? Have there been significant shifts since the onset of the COVID-19 pandemic?

Response:

Satisfaction trends related to the onset of the COVID-19 pandemic were subsumed early by the impacts of the July 2020 significant increases in energy usage and the accompanying rate increases, and the impacts from Tropical Storm Isaias in August 2020. Customer responses to these events were so significant that it is not feasible to point to satisfaction trends post-pandemic that were isolated to the pandemic itself.

However, it can be noted that in the few months between the onset of the pandemic and the events listed above, there was an increase in satisfaction year-over-year compared to the same period in 2019. Among Connecticut electric customers, satisfaction showed a 3.4% increase in the March 2020 to June 2020 period compared to the same time period in 2019.

Date Filed: September 24, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and Christopher Leigh
Request from: Office of Consumer Counsel

Question:

(CYBERSECURITY COSTS) In an unlocked Excel spreadsheet, please identify all costs included in the Test Yar associated with cybersecurity measures, noting the filing/line in which that cost is contained and explaining the work associated with that cost.

Response:

Please refer to the table below for the cyber security costs included in the Test Year and related description for services provided. These costs are contained within Exhibit CLP-REVREQ-2, WP C-3.8 Line 23 in the Security category and equate to $1.6M of the total $2.0M shown.

Vendor Name	Description	Test Year
ALLEGIS GLOBAL SOLUTIONS INC	Overall contractor support within IT Cyber Security	$64,208
ATLANTIC DATA SECURITY LLC	Vendor support and maintenance related to products (Checkpoint, NetScout), firewalls, etc	$404,232
DRAGOS INC	Product maintenance for Rapid Response product.	$24,079
GUIDEPOINT SECURITY	Overall product software maintenance for a wide variety of products that includes Crowdstrike, Guardicore, Proofpoint, Tenable, Zscaler, etc.	$929,381
IDEFENDER LLC	Product maintenance for Industrial Defender software.	$56,680
LTIMINDTREE LIMITED	Vendor security engineering support for overall IT Cyber Security initiatives.	$112,006
TEKSYSTEMS GLOBAL SERVICES LLC	Vendor security architecture support for overall IT Cyber Security initiatives.	$26,832
	Total IT Cyber Security Costs	$1,617,418

Date Filed: September 25, 2026

Witness: Douglas P. Horton, Sasha P. Lazor and Marianne H. Eichler
Request from: Office of Consumer Counsel

Question:

(VARIABLE PAY) Please refer to EMPLOYEE-CLP-1, Table 8. The "Strategic Financial Incentives and Regulatory Outcomes" are "Regulatory filings, storm cost recovery and strategic positioning."

a. Please explain all specific regulatory filings that factored into this metric;
b. Please confirm if "storm cost recovery" referred to Docket No. 25-12-13 and, if so, explain how this was measured to have been met;
c. Please explain "strategic positioning" and indicate how this was measured to have been met.

Response:

a. Please refer to OCC-610, Attachment 1, pages 56-57, for a detailed overview of the factors of this metric.

b. Please refer to OCC-610, Attachment 1, page 56, for a detailed overview of storm cost recovery.

c. Strategic positioning refers to initiatives that are intended to improve the ways in which the Company operates. For example, in OCC-610, Attachment 1, page 57, "Improve corporate-wide cost structure and financial condition" is described as a goal. This goal was measured to have been met through "resulting in lower cost supply operation while sustaining optimal performance." This type of performance better positions the Company in the current and subsequent years.

Date Filed: September 25, 2026

Witness: Sasha P. Lazor and Marianne H. Eichler
Request from: Office of Consumer Counsel

Question:

(VARIABLE PAY) Please refer to EMPLOYEE-CLP-1, Table 8 and the Response to OCC-198, Attachment 1. Each year from 2018 through 2023 had a separate table. Please explain if Table 8 reflects 2024 metrics or 2025 metrics and provide whichever year Table 8 does not reflect.

Response:

Employee-CLP-1, Table 8, is pulled from the Company's 2026 Proxy Statement, which covers performance for 2025.

2024 Goals are included in OCC-611, Attachment 1.

Date Filed: September 29, 2026

Witness: Sasha P. Lazor and Marianne H. Eichler
Request from: Office of Consumer Counsel

Question:

(VARIABLE PAY) Please refer to EMPLOYEE-CLP-1, Table 8 and the Response to OCC-196, which explains that Table 8 refers to Eversource-level goals.

a. Please identify which goals included in Table 8's "Key Strategic Financial and Regulatory Results" and "Key Strategic Customer and Clean Energy Operational Results" included results from Connecticut and explain how those goals were met.
b. Please explain how Connecticut factored into the remaining Operational Performance goals in Table 8 (e.g., what was Connecticut's average MBI, SAIDI, etc…).

Response:

a. Please refer to OCC-612, Attachment 1, pages 49-50, of the attached 2026 Proxy Statement for a description of Connecticut results in "Key Strategic Financial and Regulatory Results".

b. Connecticut Operational Performance Goals are as follows:

Goal	**Target**	**Result**
MBI	19.1	20.1
CAIDI	113.0	129.6
SAIDI	71.0	77.6

Date Filed: September 24, 2026

Witness: Sasha P. Lazor and Marianne H. Eichler
Request from: Office of Consumer Counsel

Question:

(VARIABLE PAY) Please refer to CLP-EMPLOYEE-3.

a. Please confirm that every employee with a rating of "Improvement Needed to be a Successful Contributor" or higher received a variable pay award in the Test Year.
b. Please confirm that every employee with a rating of "Improvement Needed to be a Successful Contributor" or higher received a merit raise in the Test Year.

Response:

a. Every employee with a rating of Successful Contributor or higher received a variable pay award in the Test Year, in accordance with the guidelines. The variable pay guidelines for "Improvement Needed to be a Successful Contributor" range from 0% to 70% of target and, in accordance with those guidelines, there were employees who did not receive a variable pay award.

b. Every employee with a rating of Successful Contributor or higher whose salary was below the top of the salary range for their job received a merit raise in the Test Year, in accordance with the guidelines. Those employees with a rating of Successful Contributor whose salaries were at the top of the range received a lump-sum merit award, in accordance with the guidelines. The merit raise guidelines for "Improvement Needed to be a Successful Contributor" range from 0% to 2% and, in accordance with the guidelines, some employees did not receive a merit raise.

Date Filed: September 24, 2026

Witness: Marianne H. Eichler
Request from: Office of Consumer Counsel

Question:

(VOLUNTARY SEPARATION) For each employee who voluntarily separated from the Company in 2025, please indicate the employee's position and the stated reason for separation.

Response:

Please refer to OCC-614, Attachment 1.

Date Filed: September 24, 2026

Witness: David L. Gladey and Steven Lamontagne
Request from: Office of Consumer Counsel

Question:

(POLES) Please refer to Exhibit CLP-TSP-1, p. 27, which states that many wood poles "do not meet current strength standards." Please clarify:

a. Of the total number of poles, what percentage are wood poles?
b. What are the sources of the loads on the poles?
c. To the extent some loads result from communications wires, has the Company studied the allocation of load attributable to each source (i.e., does the Company know the amount of load associated with each type of wire on the pole)? If so, please provide.
d. Would the poles meet current strength standards if they contained only electric lines?

Response:

The following statement "do not meet current strength standards" is in reference to The Company's current minimum pole class requirements when setting new poles. The statement does not refer to any pole testing performed under the pole integrity program.

The original statement indicated distribution poles that did not meet the current minimum pole class standard. Since then, the Company has completed a deeper review of its asset records and identified that 37% distribution poles do not have a verified class rating in Company records and were identified as not meeting the Company's current minimum pole class requirement.

Please refer to the following breakdown:

- 39% of distribution poles do not meet The Company's current minimum pole class standard
- 37% of distribution poles do not have a verified class rating in our asset records
- 24% of distribution poles meet The Company's current minimum pole class standard

The Company's pole integrity program is the basis for determining if poles no longer have sufficient strength to remain in-service. Please refer to the Company's response to information request NECTA-016[i] for the Company's pole inspection process.

Prior Referenced Response:

[i] NECTA-016 Question:

(Pole Management & SPA) Refer to Exhibit CLP-ADDITIONS-1 at p. 64 ("Replacements are based on annual inspections"). Provide the following:

a. Describe the Company's annual inspection process, including the number of poles inspected each year, the data collected during the inspection, the criteria used to determine the integrity of the pole, who performs the inspections, and how the information collected during the inspections is used.
b. Provide all data collected during the most recent annual inspection.

NECTA-016 Response:

a. The Company performs its routine and annual pole inspection to its custodial wooden poles following a 15-year inspection cycle which ended in 2025. This cycle ensured that every custodial pole across 157 towns in Connecticut was inspected at least once within the time frame. Approximately 29,000 to 32,000 poles were inspected using the 15-year cycle.

In 2025, the Company reviewed its wood-pole inspection standards and decided to shorten the inspection cycle from 15 years to 10 years. By adopting a more frequent inspection schedule, the Company aims to evaluate each custodial pole every 10 years, allowing issues to be identified earlier and addressing them more proactively. Under the revised 10-year cycle, approximately 41,000 to 42,500 poles will be inspected starting in 2026 and moving forward.

The inspection process is based on the age of the pole. A visual inspection is completed for poles with less than 20 years of service. For poles with more than 20 years in service the inspection will include a visual, sound and bore, resistograph testing also known as IML testing, and the application of preservatives "treatment" required to maintain the structural integrity of the pole, and ensure continuous serviceability until the subsequent inspection interval.

The number of poles replaced each year due to age, structural deterioration, damage, or end-of-life conditions varies based on the number of rejected poles identified through the annual pole inspection program. Poles classified as "Rejects" cannot remain in service because their remaining strength has fallen below 67% of their original strength or because they exhibit structural or mechanical damage that compromises safe operation. These poles are scheduled for replacement within one year of identification.

Poles classified as "Priority Rejects" represent the most critical conditions and cannot remain in service because their remaining strength has fallen below 25% of their original strength and/or they exhibit severe structural or mechanical deterioration that presents an immediate public safety risk and reliability. Priority Reject poles are made safe within 48 hours of identification and are replaced as soon as practicable.

Poles classified as "Leaning" are poles that are susceptible to failure and may pose risks to public safety and electric system reliability. Leaning poles occur when soil disturbances, loading from pole attachments, or other external forces alter the pole's original alignment. These conditions are commonly caused by soil saturation and moisture accumulation, excessive structural loading, vehicle impacts, severe weather, or storm-related damage. Depending on the severity of the condition, findings from the pole inspection process

are communicated to the Company on a daily, weekly, or immediate basis to ensure appropriate corrective actions are taken.

Currently, GeoForce Utility Technologies is the contractor responsible for performing all pole inspections throughout Connecticut during the 2024-2026 period. The selection of pole inspection contractors follows a competitive bidding process, with the successful bidder typically awarded a three-year inspection cycle contract.

b. Please refer to NECTA-009[i] for the data collected during the most recent pole inspection.

Date Filed: September 24, 2026

Witness: Leanne M. Landry and John G. Griffin
Request from: Office of Consumer Counsel

Question:

(MS24E - Allocation) Please refer to the Response to EOE-13, Attachment 1. Please explain how the Company determined how to allocate costs between MS24E and MN24F011.

Response:

The Company does not allocate costs between storm events. All storm-related costs are directly charged to specific work orders established for each specific event and recorded within the duration of the event occurrence. This includes both internal costs and any outside services procured to directly support response and restoration activities associated with the event.

In the course of subsequent review of EOE-13, Attachment 1, a clerical error was identified in the storm event date ranges. The dates for Storms MN24F011 and MS24E011 do not overlap. The corrected information is provided below to ensure the record accurately reflects the applicable storm periods:

- Storm MN24F011 occurred from March 9, 2024, through March 10, 2024
- Storm MS24E011 occurred from March 11, through March 13, 2024

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(MS24E) Please refer to Exhibit ACCT-2(CLP-5A-01)(MS24E) p. 1. Please explain the work associated with this invoice and why the work occurred more than one month after the event.

Response:

Referring to Exhibit ACCT-2 (CLP-5)(MS4E), Outside Line Contractors, at Line 33, Artisan Outdoor Installations LLC, in the amount of $1,194.00. While preparing the data for this response, it was determined that this charge is related to the MS24D event. The Company will supplement Exhibit ACCT-2(CLP-5)(MS4E) to remove line 33 in the amount of $1,194. In addition, the Company will supplement Exhibit ACCT-2(CLP-4)(MS24D) to include this invoice in the amount of $1,194.

The invoice reflects a billing date of April 14, 2024, while the Summary of Costs identifies the date of work as March 12, 2024. During the storm event, a tree caused damage to equipment on the property. The Company engaged Artisan Outdoor Installations LLC to return to the site and repair lawn damage caused by the storm event and the associated restoration activities.

Please refer to OCC-617, Attachment 1, for the OMS details related to the outage event that occurred during the MS24D event.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(MS24E - Standby) Please refer to Exhibit ACCT-2 (CLP-5A-01) (MS24E) p. 19. Please confirm that the workers on this invoice charged for being on standby from 6:00am through 10:00pm on March 11, 2024, and did not perform any work associated with this event.

Response:

The Asplundh crews referred to on page 19 should have billed the Company for "Work Time" for their hours on March 11, 2024, and incorrectly charged "Standby" instead. They had been directed to report to work at 6:00am for storm restoration, which triggers an automatic transition to "Work Time". The crews in question were Service Crews. The storm did not materialize as expected, so Service Crews were not needed. However, since these crews are local to Central Connecticut, they were retained longer than other crews in case additional storm damage occurred to the system.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(MS24E) Please refer to Exhibit ACCT-2 (CLP-5A-01) (MS24E) p. 20. The times allocated in the "Work Distribution" section of the form overlap and cannot apply to all workers. Please explain how the Company verified that all workers listed on this form worked for 12 hours.

Response:

Please refer to Exhibit ACCT-2 (CLP-5) (MS24E), Outside Line Contractors, at Line 34, Asplundh Construction Corp, in amount of $259,165.

A general foreman or similar position is responsible for a complement of workers who are often split into multiple crews. The general foreman coordinates the work of the group, aligning disciplines, qualifications, and equipment to address assigned events. In some cases, crews may work independently in two or three-person crews or otherwise combined to tackle larger, more complicated and time-consuming assignments. This can shift throughout the restoration event. Assignment by assignment details for each individual employee are not maintained in the Company's systems. The External Resource Field Coordinator is in constant communication with the foreman or lead to keep track of restoration assignments and progress. They review each timesheet and, by signing off, confirms that the tasks performed and hours reported are accurate.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(MS24E) Please refer to Exhibit ACCT-2 (CLP-5A-01) (MS24E) p. 21. The description of the 10 hours of work performed by 8 workers and 7 trucks is "Transfer FTR set pole install new st light."

a. Please explain how this work is related to the storm and why the number of vehicles and number of workers was necessary.
b. Please explain why the workers/vehicles billed for 10 hours but the start time was 6:30 and the end time was 11:00. If work was not performed at this location/job for the entire 10 hours, please explain what occurred for the remaining 5 ½ hours billed.

Response:

a. This work was performed under OMS event 5274974. A 911 ticket was received for a tree that fell during the storm, breaking a Frontier pole and bringing down primary wire. The Company's crew assisted both with the tree removal and with the replacement of Frontier's pole. When multiple spans of primary are down, this level of resources and coordinated effort is necessary to safely restore the system.

b. The timesheet should be dated 3/11/2024, not 3/12/2024 as that was when the event described above in part (a) was addressed. Based on the Company's review, the amount of work performed by this contractor during this time period is not accurately reflected on the timesheet. The tasks performed, including the one described above, as well as the time necessary to secure and clean-up the worksite, indicate that the 10 hours of billable time is reasonable and appropriate. Moreover, the work was overseen by the Company's Field Resource Coordinator, who signed-off on this timesheet.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(MS24E) Please refer to Exhibit ACCT-2 (CLP-5A-01) (MS24E) p. 22-23.

a. Please explain if "Car Vs pole Frontier pole…" was considered work associated with the storm and is included in the requested recovery.
b. Please provide the cost associated with the "Car Vs. pole Frontier pole…" entries.

Response:

Referring to Exhibit ACCT-2 (CLP-5) (MS24E), Outside Line Contractors, at Line 34, Asplundh Construction Corp, in the amount of $259,165.

a. The referenced vehicle accident occurred during the storm. The work associated with this incident was not included in the recovery request.

b. The cost associated with this event is $6,738.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(MS24E) Please refer to Exhibit ACCT-2 (CLP-5A-01) (MS24E) p. 22. The times allocated in the "Work Distribution" section of the form overlap and cannot apply to all workers. Please explain how the Company verified that all workers listed on this form worked for 11 hours.

Response:

Referring to Exhibit ACCT-2 (CLP-5) (MS24E), Outside Line Contractors, at Line 34, Asplundh Construction Corp, in amount of $259,165.

A general foreman or similar position is responsible for a complement of workers who are often split into multiple crews. The general foreman coordinates the work of the group, aligning disciplines, qualifications, and equipment to address assigned events. In some cases, crews may work independently in two or three-person crews or otherwise combined to tackle larger, more complicated and time-consuming assignments. This can shift throughout the restoration event. Assignment by assignment details for each individual employee are not maintained in the Company's systems. The External Resource Field Coordinator is in constant communication with the foreman or lead to keep track of restoration assignments and progress. They review each timesheet and, by signing off, confirm that the events performed and hours reported are accurate.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(MS24E) Please refer to Exhibit ACCT-2 (CLP-5A-01) (MS24E) p. 25.

a. The start time indicated in box 6 is 5:30 am, however, the start time indicated in box 24 is 13:30. Further, the crew billed for 7 hours of standby and 10.5 hours of work time (two crew members billed for 9 hours of work time). Please reconcile the start times and the total work time.
b. Please confirm that the only work performed during the 17.5 hours billed was the work from 17:00 to 12 am.

Response:

a. The crews were on standby from 05:30am until 12:30pm. The crews then went to their first call around 13:30 and the crews did not finish up their tickets until midnight.

b. No, it is not accurate that the only work performed during the 17.5 hours billed was the work reflected from 17:00 to 12am.

The crew received its first assignment at approximately 13:30. Upon responding to that assignment, the crew was unable to identify an outage or other issue requiring corrective work and immediately made itself available to Eversource for additional assignments. From that point forward, the crew remained mobilized, dedicated to Eversource restoration activities and available for dispatch as directed by the Company.

The timesheet reflects an active field restoration associated with a specific ticket beginning at 17:00; however, the absence of other reference to a particular ticket during the intervening period does not mean that the crew was not working or was off duty and relieved of obligations to Eversource. Work is routinely performed that is not recorded with a particular ticket reference. The time descriptions reflected on the timesheet are intended to document the crew's activity or status in relation to individual tickets and do not capture every activity occurring between assignments.

Accordingly, the periods appearing as unaccounted for time between tickets cannot be interpreted to mean that the crew was not working or that such time should be billed at a standby rate. Standby rates do not apply during the workshift when the crews are actively

engaged in the restoration effort over a range of support activities. The crew remained under Eversource's direction and available to support restoration operations through the applicable billing period beginning at 05:30.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(MS24E - Standby) Please refer to Exhibit ACCT-2 (CLP-5A-01) (MS24E) p. 27. This crew billed for only standby. Where did the standby occur?

Response:

The standby occurred at 364 Old Turnpike Rd., Southington, CT.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(MS24E) Please refer to Exhibit ACCT-2 (CLP-5A-01) (MS24E) p. 29. Please explain why the second entry did not have a ticket.

Response:

OMS tickets are generated when customers report outages or other issues. Additionally, damage in the field may require repairs even if no ticket was called in. In this case, the contractor saw a broken crossarm and damaged pole and called into the Company's dispatch to fix the issue. The contractor was then instructed to make repairs and complete the work.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(MS24E - Timesheets) Please refer to Exhibit ACCT-2 (CLP-5A-01) (MS24E) p. 45-48. Please explain why these timesheets differ from the template and how the Company verified the number of hours worked by each employee on each work order.

Response:

Please refer to Exhibit ACCT-2 (CLP-5) (MS24E), Outside Line Contractors, at Line 35, Asplundh Construction Corp, in amount of $6,988.

Asplundh Construction Corp was tasked with performing post-storm follow-up work to address known issues in the field caused by the MS24E event. Even if the Company has resumed "normal operations," the Company may need to keep storm contractors engaged to address potentially hazardous conditions, temporary fixes made during the storm to restore power to customers, and other activities necessary to return the system to its pre-storm condition.

When dock crew contractors, like Asplundh Construction Corp, perform post-storm follow-up work after the ERP has been lifted, they follow the blue-sky billing process and charge the storm work order on a time and material basis. The blue-sky billing process does not have the same timesheet requirements as those applicable during the ERP. The work is assigned by the Area Work Center Management team and during the invoice review process, the work details are reviewed by the Operations Manager to ensure accuracy of billing.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(MS24E) Please refer to Exhibit ACCT-2(CLP-5A-01)(MS24E) p. 52. Please explain why standby work performed at the Torrington WC on March 28, 2024, was charged to the MS24E event.

Response:

MS24E brought widespread heavy rain that saturated the soil and was immediately followed by strong northwest wind gusts, causing trees to uproot and damage to occur across the Company's service territory. The specific work performed by this vendor was a post-storm patrol tasked with identifying and repairing any remaining storm-related damage. The tasks performed by this contractor in furtherance of this objective included replacing multiple severed crossarms, removing large limbs off of the power lines, replacing lightning arrestors and re-hanging primary that was floated to temporarily restore power.

The contractor was engaged and dispatched by the Company to perform these specific tasks and should have billed the Company at the applicable working rate. Instead, the contractor inadvertently billed the Company at the standby rate.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(MS24E) Please refer to Exhibit ACCT-2(CLP-5A-01)(MS24E) p. 53-63. The work associated with this invoice was performed on March 18-20, 2024. Please explain how the Company verified the work resulted from event MS24E.

Response:

Please refer to Exhibit ACCT-2 (CLP-5)(MS24E), Outside Line Contractors, at Line 37, Asplundh Construction Corp, in amount of $5,521. The charges on this invoice are related to post storm repairs after post storm patrols were completed. Repairs included replacing cross arms and vice tops. Please refer to OCC-628, Attachment 1, for the results of the patrol findings in the western region of the state that include the job locations associated with the Asplundh Construction Corp invoice.

Date Filed: September 24, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Consumer Counsel

Question:

(MS24E) Please refer to Exhibit ACCT-2 (CLP-5A-01) (MS24E) p. 65-66. Please confirm that this crew was on standby throughout March 11 and March 12, 2024, performed no work, and was paid overtime.

Response:

The tree crew worked a 16-hour overnight shift which was billed as work time at the overtime rate as it was outside the standard work schedule hours. There is no standby designation or rate for tree crews. The crew did not record any ticket locations.

Date Filed: September 24, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Consumer Counsel

Question:

(MS24E) Please refer to Exhibit ACCT-2 (CLP-5A-01) (MS24E) p. 67-72. The timesheets were corrected to reflect time billed to MS24E rather than MN24F. Please explain:

a. Who corrected the timesheets?
b. On what basis (what evidence) were the timesheets corrected to bill these crews who incurred nothing but standby expenses on March 12 to MS24E?

Response:

a. The Eversource Arborist corrected the timesheet.

b. The Arborist corrected the timesheet based on their knowledge of what day the tree crew worked and the associated storm event FWO. The tree crew was placed on storm shift at the direction of Eversource Operations.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(MS24E) Please refer to the Response to Exhibit ACCT-2(CLP-5A-01)(MS24E) p. 218-254.

a. Did the vendor Central Connecticut Cable Company perform any work or did they bill for standby for the two days?

b. If they billed for work, please indicate where the work was noted on their timesheets.

Response:

a. During restoration events, the Company relies on underground contractors to assist with direct buried issues as well as major underground cable outages. Their expertise can help significantly reduce outage times when underground issues occur. For this storm specifically, the Company (fortunately) did not experience any major cable faults or underground issues that required Connecticut Cable to be deployed. Accordingly, Connecticut Cable charged standby for the duration of the storm.

b. N/A.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(MS24E) Please refer to the Response to Exhibit ACCT-2(CLP-5A-02)(MS24E) p. 84-85.

a. The work associated with these invoices was performed for ten days after MS24E. Please explain how the Company verified the work resulted from event MS24E.

b. Please refer to p. 84. Please explain how replacing a rotten pole was attributed to MS24E.

Response:

a. Referring to Exhibit ACCT-2(CLP-5A-02)(MS24E) line 112, p. 71-85, invoice totaling in the amount of $7,749. In response to subparts a and b, The Company determined during the preparation of this response that these costs are not associated with the event. Accordingly, The Company will supplement ACCT-2 (CLP-5) (MS24E), to remove the cost.

b. Please refer to the response to subpart (a), above.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(MS24E) Please refer to the Response to Exhibit ACCT-2(CLP-5A-02)(MS24E) p. 115, which lists in the description of work communication line down.

a. Did the Company reinstall/repair a communication line?
b. If yes to a, did the Company recover this cost from the communications company?

Response:

a. The Company does not reinstall or repair any communications lines. A crew was dispatched due to the customer reporting low wires in their driveway. At the point they determined it was not Company equipment, the crew communicated the information back to the Company and was available for another assignment.

b. N/A

Date Filed: September 28, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(Storm MN25K - Timesheets) Refer to Exhibit ACCT-2 (CLP-13A-16) (MN25K). The following pertains to invoices #3634R, 3635R, 3633R, 3648R, 3646R, and 3644R (p. 30-173) and invoices #3630R, 3643R1, 3639R2, and 3636R1 (208-285):

a. Several timesheets (ex. p. 38) contain missing information within the 'Work Distribution' section. Explain how the Company verified and justified the work performed for the hours stated in box 12 (Work Time) without event information to indicate time worked.

b. Several timesheets (ex. p. 37) contain a difference in hours worked in boxes 6 and 7 (start time and end time) compared to boxes 24 and 25 (event start time and event end time). Explain what work occurred during the time differential including the event details, the event start time, the event end time, and any documentation over the work performed. Cite to the contract provision contained in the contracts provided in Response to OCC-44 explaining that the tasks noted should be logged as work and not standby.

Response:

a. Reviewing the specified timesheets, there is no significant missing information within the "Work Distribution" section. The timesheets are not live documents that can be used to track the crews on a minute-by-minute basis, nor is the timesheet the method by which the Company manages the crews or assures that the crew is working how and where they are supposed to be. The timesheets are used to track the time spent on the system primarily from a work status perspective and are typically filled out after the day's work is done with reference to the major work assignments. It is not realistic to expect that the crews will record every activity that they have engaged in during the day with specificity because this would detract severely from the job at hand, which is the emergency response and restoration of power while maintaining paramount attention to the personal safety of these critical resources.

   The Company manages the crews through the oversight of the employee dispatching the crews and the External Field Resource Coordinator (EFRC), who is physically in the field with the crews, each assuring that the crews are properly engaged and assigned work to restore the system from storm damage. The linemen who are filling out the timesheets are primarily focused on ensuring that their crews are working safely in a dynamic

environment that is full of potentially lethal hazards. The EFRC is the Company representative that is responsible for signing the timesheets and they have personal knowledge of the work that the crews have performed and the activities they have engaged in, particularly in relation to the hours stated in boxes 6 and 7. The Company also verifies that crews were actively engaged in storm restoration activities through operational oversight, dispatch records, crew assignments, and direct EFRC field supervision. As a result, the Company is able to confirm that the hours recorded in Box 12 reflect time during which the crews were performing restoration-related work or restoration-support activities, regardless of whether a specific event number was recorded within the Work Distribution section.

Importantly, the crews are on a working status from the time they are directed to report for duty until restoration activities are completed and they are released from duty at the end of the shift. They do not get paid by the specific restoration "event" that they are assigned to and they will not be actively working an "event" every hour of a work shift. There is time that must be taken at the start and end of the day and between active restoration "events" to complete all of the steps necessary to assure safe conditions in the field while they work the event. These activities include, but are not limited to, receiving work assignments, conducting safety briefings, performing required vehicle inspections, obtaining and staging materials, traveling to and between work locations, assessing damage, coordinating switching activities, establishing safe work zones, and completing job site closeout activities.

For the Resource Management Teams identifying jobs and deploying crews, and for the EFRC, the critical focus is to follow procedures, keep the crews safe, and keep them moving efficiently throughout the working shift. In this context, there is no bright line that separates one event from another and dissects the day from an "event" perspective. All activities, whether in preparation for restoration work or actively performing restoration work, are proper work activities undertaken during the work shift and will not necessarily be specified on the timesheet. Accordingly, the absence of detailed event information within portions of the Work Distribution section does not indicate that work was not performed during those hours.

b. Please refer to subpart (a), above.

Further, all contractor crews and non-Connecticut based Company employees working storm restoration in Connecticut are required to be lodged in hotel rooms. Prior to beginning their first job of the day, the crews eat a meal, conduct safety briefings, perform U.S. Department of Transportation mandated pre-trip inspections on their trucks, and restock their trucks as necessary with material needed for their day. This takes time and

the crews are methodical because they don't want to get out into the field without the right equipment or materials.

The crews may start the work shift by driving from their hotel rooms to the job site and depending on the availability of hotel rooms, that can add an additional 30 minutes or more. During this period, the crews remain under Company direction, available for assignment, and engaged in activities necessary to support restoration operations.

At the end of their last job of the day, the crews are required to clean up their job site, properly store all equipment and tools, eat a meal after performing physical labor all day in situations where their personal safety is continually at risk and often in unforgiving conditions; and drive back to their hotel rooms, which again, could be 30 minutes or more away from the jobsite. Therefore, intervals of time at the start and end of the work shift and between restoration "events" are an expected and necessary part of the work shift, for which the crews are paid. Within a work shift, the crews do not get paid differently for different types of work. Therefore, from a field perspective, the start and stop time is the critical datapoint for the timesheet.

Refer to p. 4495 of OCC-044, Attachment 2 CONFIDENTIAL, Exhibit A - Pricing Schedule. Emergency Response Working Rates for Labor are defined as the agreed labor rates payable from the commencement of applicable Emergency Response Work through to termination of such Emergency Response Work, excluding rest time during the Emergency Response Work. The crews were not in a period of rest or otherwise unavailable to perform work.

During the periods reflected by the difference between Boxes 6 and 7 and Boxes 24 and 25, crews remained under Company direction and were engaged in activities such as safety briefings, vehicle inspections, travel to and between assignments, material procurement and staging, damage assessment, job site cleanup, and other restoration-support functions necessary to facilitate emergency restoration work.

Accordingly, the Company considers this time to be payable Working Time, consistent with the contractual definition of Emergency Response Working Rates, rather than standby time. The event start and end times recorded on the timesheet identify a particular restoration assignment and do not capture the full range of restoration-support activities performed during the shift. Because the crews remained in working status from the time they reported for duty until they were released from duty, the differential is payable as working time and not standby time.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(Storm MN25K - Timesheet) Refer to Exhibit ACCT-2 (CLP-13A-16) (MN25K). The following pertains to invoice #3630R (p. 208-226):

a. Per review of the work descriptions, p. 214, the last event noted 'MTV sub crews released with no tasks performed'. Explain how the Company gained comfort over the total billable hours within the report given the release of the crew prior to the end time in box 7.
b. Per review of the work descriptions, p. 215, the last event noted 'Not completed: crews released from job by system dispatch'. Explain how the Company verified the total billable hours within the report given the release of the crew prior to the end time in box 7.

Response:

a. The comment from the crew was that the three cutout fuses were intentionally opened and left open, however, there were no indications (tags, bands, signs) present to show who had done it. After speaking with dispatch, it was determined that the MTV subcontractor in question was a different crew than the one annotating the timesheet. This crew had opened the fuses and subsequently left the jobsite without performing any additional work (tasks).

b. The comment "crews released from job by system dispatch" is in reference to them being unable to complete the job at hand and being removed from the work assignment at 8 Rocco Dr, Wolcott, not them being released from storm duty.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(Storm MN25K – Invoice) Refer to Exhibit ACCT-2 (CLP-13A-17) (MN25K). The following pertains to invoice #EV022725R (p.186-199):

a. Per invoice, the work date period is from 2/17/2024 to 2/19/2024, however, MN25K occurred in February of 2025, and the work performed by the crew was from 2/17/2025 to 2/19/2025. Confirm the work period for this invoice. If the work period was for 2024, why was the invoice considered as part of MN25K?
b. Per inspection of the invoice and comparison to the vendor contract provided as part of OCC-044 Attachment 2 CONFIDENTIAL, p. 5080-5103, the invoice recorded cost per unit based on the 2024 rates within the contract (5089-5098) instead of the 2025 rates within the contract (p. 5100-5103). If the work in this invoice was associated with a 2025 storm, explain why this vendor charged the 2024 rates on this invoice for the work performed on MN25K instead of the 2025 rates that were listed as part of the contract and why those rates were accepted.

Response:

a. The vendor has confirmed that the work period dates of February 17, 2024, through February 19, 2024, were incorrectly stated due to a clerical error. The Company maintains an internal invoice review process that validates the accuracy of vendor-submitted documentation. As part of this process, service dates reflected on timesheets and other supporting records are reviewed and compared against Company records. Additionally, the Company's ERSG team confirms that the services were requested, authorized, and performed during the applicable period. This review serves as an internal control to verify the accuracy of service dates and to support the validity and reasonableness of costs charged to the Company.

b. This is confirmed. The vendor used its 2024 contract rates for the work performed on MN25K because the Company and the vendor were in the process of finalizing a new storm services contract through an RFP. During this interim period, the vendor agreed to hold its 2024 rates until the new storm contract was finalized and became effective on June 1, 2025.

   The vendor contract provided in OCC-044, Attachment 2 CONFIDENTIAL, pp. 5080-5103, was executed in February 2024, with pricing locked in for one year from the contract

execution date. Accordingly, there was not a significant gap between the expiration of the initial one-year pricing period and the period for which the vendor agreed to continue honoring its 2024 rates while the RFP and new contract were being finalized.

Therefore, although the work associated with the invoice occurred during the 2025 storm season, the vendor charged the 2024 rates pursuant to the vendor's agreement to hold those rates during the transition to the new storm contract. The Company accepted the invoice using the 2024 rates because those were the rates the vendor had agreed to maintain during this interim period, pending the effective date of the new contract on June 1, 2025.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(Storm MN25K – Service Crew) Refer to Exhibit ACCT-2 (CLP-13A-6) (MN25K). The following pertains to invoice #12960R1 (p. 1-27). Several timesheets (ex. p. 6) contain a difference in hours worked based on boxes 6 and 7 (start time and end time) and boxes 24 and 25 (event start time and event end time). Explain what work occurred during the time differential including the event details, the event start time, the event end time, and any documentation over the work performed. Cite to the contract provision contained in the contracts provided in Response to OCC-44 explaining that the tasks noted should be logged as work and not standby.

Response:

Please refer to the Company's response to OCC-634[i]. Time intervals will exist on the timesheets as not every activity in which a crew engages is reduced to a written record, nor would it be safe or efficient to do so.

Prior Referenced Response:

[i] OCC-634 Question:

(Storm MN25K - Timesheets) Refer to Exhibit ACCT-2 (CLP-13A-16) (MN25K). The following pertains to invoices #3634R, 3635R, 3633R, 3648R, 3646R, and 3644R (p. 30-173) and invoices #3630R, 3643R1, 3639R2, and 3636R1 (208-285):

a. Several timesheets (ex. p. 38) contain missing information within the 'Work Distribution' section. Explain how the Company verified and justified the work performed for the hours stated in box 12 (Work Time) without event information to indicate time worked.
b. Several timesheets (ex. p. 37) contain a difference in hours worked in boxes 6 and 7 (start time and end time) compared to boxes 24 and 25 (event start time and event end time). Explain what work occurred during the time differential including the event details, the event start time, the event end time, and any documentation over the work performed. Cite to the contract provision contained in the contracts provided in Response to OCC-44 explaining that the tasks noted should be logged as work and not standby.

OCC-634 Response:

a. Reviewing the specified timesheets, there is no significant missing information within the "Work Distribution" section. The timesheets are not live documents that can be used to track the crews on a minute-by-minute basis, nor is the timesheet the method by which the Company manages the crews or assures that

the crew is working how and where they are supposed to be. The timesheets are used to track the time spent on the system primarily from a work status perspective and are typically filled out after the day's work is done with reference to the major work assignments. It is not realistic to expect that the crews will record every activity that they have engaged in during the day with specificity because this would detract severely from the job at hand, which is the emergency response and restoration of power while maintaining paramount attention to the personal safety of these critical resources.

The Company manages the crews through the oversight of the employee dispatching the crews and the External Field Resource Coordinator (EFRC), who is physically in the field with the crews, each assuring that the crews are properly engaged and assigned work to restore the system from storm damage. The linemen who are filling out the timesheets are primarily focused on ensuring that their crews are working safely in a dynamic environment that is full of potentially lethal hazards. The EFRC is the Company representative that is responsible for signing the timesheets and they have personal knowledge of the work that the crews have performed and the activities they have engaged in, particularly in relation to the hours stated in boxes 6 and 7. The Company also verifies that crews were actively engaged in storm restoration activities through operational oversight, dispatch records, crew assignments, and direct EFRC field supervision. As a result, the Company is able to confirm that the hours recorded in Box 12 reflect time during which the crews were performing restoration-related work or restoration-support activities, regardless of whether a specific event number was recorded within the Work Distribution section.

Importantly, the crews are on a working status from the time they are directed to report for duty until restoration activities are completed and they are released from duty at the end of the shift. They do not get paid by the specific restoration "event" that they are assigned to and they will not be actively working an "event" every hour of a work shift. There is time that must be taken at the start and end of the day and between active restoration "events" to complete all of the steps necessary to assure safe conditions in the field while they work the event. These activities include, but are not limited to, receiving work assignments, conducting safety briefings, performing required vehicle inspections, obtaining and staging materials, traveling to and between work locations, assessing damage, coordinating switching activities, establishing safe work zones, and completing job site closeout activities.

For the Resource Management Teams identifying jobs and deploying crews, and for the EFRC, the critical focus is to follow procedures, keep the crews safe, and keep them moving efficiently throughout the working shift. In this context, there is no bright line that separates one event from another and dissects the day from an "event" perspective. All activities, whether in preparation for restoration work or actively performing restoration work, are proper work activities undertaken during the work shift and will not necessarily be specified on the timesheet. Accordingly, the absence of detailed event information within portions of the Work Distribution section does not indicate that work was not performed during those hours.

b. Please refer to subpart (a), above.

Further, all contractor crews and non-Connecticut based Company employees working storm restoration in Connecticut are required to be lodged in hotel rooms. Prior to beginning their first job of the day, the crews eat a meal, conduct safety briefings, perform U.S. Department of Transportation mandated pre-trip inspections on their trucks, and restock their trucks as necessary with material needed for their day. This takes time and the crews are methodical because they don't want to get out into the field without the right equipment or materials.

The crews may start the work shift by driving from their hotel rooms to the job site and depending on the availability of hotel rooms, that can add an additional 30 minutes or more. During this period, the crews

remain under Company direction, available for assignment, and engaged in activities necessary to support restoration operations.

At the end of their last job of the day, the crews are required to clean up their job site, properly store all equipment and tools, eat a meal after performing physical labor all day in situations where their personal safety is continually at risk and often in unforgiving conditions; and drive back to their hotel rooms, which again, could be 30 minutes or more away from the jobsite. Therefore, intervals of time at the start and end of the work shift and between restoration "events" are an expected and necessary part of the work shift, for which the crews are paid. Within a work shift, the crews do not get paid differently for different types of work. Therefore, from a field perspective, the start and stop time is the critical datapoint for the timesheet.

Refer to p. 4495 of OCC-044 Attachment 2 CONFIDENTIAL Exhibit A - Pricing Schedule. Emergency Response Working Rates for Labor are defined as the agreed labor rates payable from the commencement of applicable Emergency Response Work through to termination of such Emergency Response Work, excluding rest time during the Emergency Response Work. The crews were not in a period of rest or otherwise unavailable to perform work.

During the periods reflected by the difference between Boxes 6 and 7 and Boxes 24 and 25, crews remained under Company direction and were engaged in activities such as safety briefings, vehicle inspections, travel to and between assignments, material procurement and staging, damage assessment, job site cleanup, and other restoration-support functions necessary to facilitate emergency restoration work.

Accordingly, the Company considers this time to constitute payable Working Time, consistent with the contractual definition of Emergency Response Working Rates, rather than standby time. The event start and end times recorded on the timesheet identify a particular restoration assignment but do not capture the full range of restoration-support activities performed during the shift. Because the crews remained in working status from the time they reported for duty until they were released from duty, the Company considers the differential time to be payable working time and not standby time.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(Storm MN25K – Service Crew) Refer to Exhibit ACCT-2 (CLP-13A-17) (MN25K). The following pertains to invoice #WO-13990 (p. 200-221):

a. Per inspection of the documentation, there were no Time & Work Reports that recorded supervisor hours or the equipment utilized by the supervisors. Provide an explanation of the hours allocated to the supervisors on the invoice and provide the associated Time & Work Report for the hours worked.

b. The timesheets on p. 201-218 contain no approval by the Eversource Representative. Explain the reason for the lack of approval by the representative and how the Company validated the work without that approval.

c. Several timesheets (ex. p. 201) contain no event start time and event end time. Explain how the Company verified and justified the work performed for the hours stated in box 12 (Work Time) without event information to indicate time worked.

Response:

a. Please refer to OCC-638, Attachment 1, for the Supervisor timesheets that were inadvertently omitted from the original submission.

b. During the Company's initial review of the invoice, it was determined that the supporting timesheets were missing. The vendor was notified of the omission and subsequently provided timesheets signed by its representative. In instances where required signatures are unavailable, the Company relies on its established internal review procedures, including discussions with personnel responsible for overseeing the contractor, to verify the accuracy and validity of the timesheets and associated invoice charges.

   For this invoice, the Company's internal review process successfully identified that the supporting timesheets were missing during the initial review. After the vendor provided the missing timesheets, the review process was completed and confirmed the accuracy of

the hours billed. If the Company is unable to satisfactorily validate supporting documentation or invoice charges, the invoice is rejected and returned to the contractor for correction and resubmission.

c. Please refer to the Company's response to OCC-634[i]. Time intervals will exist on the timesheets as not every activity in which a crew engages is reduced to a written record, nor would it be safe or efficient to do so.

Prior Referenced Response:

---

[i] OCC-634 Question:

(Storm MN25K - Timesheets) Refer to Exhibit ACCT-2 (CLP-13A-16) (MN25K). The following pertains to invoices #3634R, 3635R, 3633R, 3648R, 3646R, and 3644R (p. 30-173) and invoices #3630R, 3643R1, 3639R2, and 3636R1 (208-285):

a. Several timesheets (ex. p. 38) contain missing information within the 'Work Distribution' section. Explain how the Company verified and justified the work performed for the hours stated in box 12 (Work Time) without event information to indicate time worked.

b. Several timesheets (ex. p. 37) contain a difference in hours worked in boxes 6 and 7 (start time and end time) compared to boxes 24 and 25 (event start time and event end time). Explain what work occurred during the time differential including the event details, the event start time, the event end time, and any documentation over the work performed. Cite to the contract provision contained in the contracts provided in Response to OCC-44 explaining that the tasks noted should be logged as work and not standby.

OCC-634 Response:

a. Reviewing the specified timesheets, there is no significant missing information within the "Work Distribution" section. The timesheets are not live documents that can be used to track the crews on a minute-by-minute basis, nor is the timesheet the method by which the Company manages the crews or assures that the crew is working how and where they are supposed to be. The timesheets are used to track the time spent on the system primarily from a work status perspective and are typically filled out after the day's work is done with reference to the major work assignments. It is not realistic to expect that the crews will record every activity that they have engaged in during the day with specificity because this would detract severely from the job at hand, which is the emergency response and restoration of power while maintaining paramount attention to the personal safety of these critical resources.

The Company manages the crews through the oversight of the employee dispatching the crews and the External Field Resource Coordinator (EFRC), who is physically in the field with the crews, each assuring that the crews are properly engaged and assigned work to restore the system from storm damage. The linemen who are filling out the timesheets are primarily focused on ensuring that their crews are working safely in a dynamic environment that is full of potentially lethal hazards. The EFRC is the Company representative that is responsible for signing the timesheets and they have personal knowledge of the work that the crews have performed and the activities they have engaged in, particularly in relation to the hours stated in boxes 6 and 7. The Company also verifies that crews were actively engaged in storm restoration activities through operational oversight, dispatch records, crew assignments, and direct EFRC field supervision. As a result,

the Company is able to confirm that the hours recorded in Box 12 reflect time during which the crews were performing restoration-related work or restoration-support activities, regardless of whether a specific event number was recorded within the Work Distribution section.

Importantly, the crews are on a working status from the time they are directed to report for duty until restoration activities are completed and they are released from duty at the end of the shift. They do not get paid by the specific restoration "event" that they are assigned to and they will not be actively working an "event" every hour of a work shift. There is time that must be taken at the start and end of the day and between active restoration "events" to complete all of the steps necessary to assure safe conditions in the field while they work the event. These activities include, but are not limited to, receiving work assignments, conducting safety briefings, performing required vehicle inspections, obtaining and staging materials, traveling to and between work locations, assessing damage, coordinating switching activities, establishing safe work zones, and completing job site closeout activities.

For the Resource Management Teams identifying jobs and deploying crews, and for the EFRC, the critical focus is to follow procedures, keep the crews safe, and keep them moving efficiently throughout the working shift. In this context, there is no bright line that separates one event from another and dissects the day from an "event" perspective. All activities, whether in preparation for restoration work or actively performing restoration work, are proper work activities undertaken during the work shift and will not necessarily be specified on the timesheet. Accordingly, the absence of detailed event information within portions of the Work Distribution section does not indicate that work was not performed during those hours.

b. Please refer to subpart (a), above.

Further, all contractor crews and non-Connecticut based Company employees working storm restoration in Connecticut are required to be lodged in hotel rooms. Prior to beginning their first job of the day, the crews eat a meal, conduct safety briefings, perform U.S. Department of Transportation mandated pre-trip inspections on their trucks, and restock their trucks as necessary with material needed for their day. This takes time and the crews are methodical because they don't want to get out into the field without the right equipment or materials.

The crews may start the work shift by driving from their hotel rooms to the job site and depending on the availability of hotel rooms, that can add an additional 30 minutes or more. During this period, the crews remain under Company direction, available for assignment, and engaged in activities necessary to support restoration operations.

At the end of their last job of the day, the crews are required to clean up their job site, properly store all equipment and tools, eat a meal after performing physical labor all day in situations where their personal safety is continually at risk and often in unforgiving conditions; and drive back to their hotel rooms, which again, could be 30 minutes or more away from the jobsite. Therefore, intervals of time at the start and end of the work shift and between restoration "events" are an expected and necessary part of the work shift, for which the crews are paid. Within a work shift, the crews do not get paid differently for different types of work. Therefore, from a field perspective, the start and stop time is the critical datapoint for the timesheet.

Refer to p. 4495 of OCC-044 Attachment 2 CONFIDENTIAL Exhibit A - Pricing Schedule. Emergency Response Working Rates for Labor are defined as the agreed labor rates payable from the commencement of applicable Emergency Response Work through to termination of such Emergency Response Work, excluding rest time during the Emergency Response Work. The crews were not in a period of rest or otherwise unavailable to perform work.

During the periods reflected by the difference between Boxes 6 and 7 and Boxes 24 and 25, crews remained under Company direction and were engaged in activities such as safety briefings, vehicle inspections, travel to and between assignments, material procurement and staging, damage assessment, job site cleanup, and other restoration-support functions necessary to facilitate emergency restoration work.

Accordingly, the Company considers this time to constitute payable Working Time, consistent with the contractual definition of Emergency Response Working Rates, rather than standby time. The event start and end times recorded on the timesheet identify a particular restoration assignment but do not capture the full range of restoration-support activities performed during the shift. Because the crews remained in working status from the time they reported for duty until they were released from duty, the Company considers the differential time to be payable working time and not standby time.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(Storm MN25K – Service Crew) Refer to Exhibit ACCT-2 (CLP-13A-17) (MN25K). The following pertains to invoice #WO-13989R2 (p. 222-243):

a. The timesheets on p. 224-243 contain no approval by the Eversource Representative. Explain the reason for the lack of approval by the representative and how the Company validated the date work was performed without that approval.
b. Several timesheets on p. 224-243 contain no event start time and no event end time. Explain how the Company verified that the work performed by workers for the hours stated in box 12 (Work Time) without the event start times and end times to indicate time worked.

Response:

a. During the Company's initial review of the invoice, it was determined that the supporting timesheets were missing. The vendor was notified of the omission and subsequently provided timesheets signed by its representative. In instances where required signatures are unavailable, the Company relies on its established internal review procedures, including discussions with personnel responsible for overseeing the contractor, to verify the accuracy and validity of the timesheets and associated invoice charges.

   For this invoice, the Company's internal review process successfully identified that the supporting timesheets were missing during the initial review. After the vendor provided the missing timesheets, the review process was completed and confirmed the accuracy of the hours billed. If the Company is unable to satisfactorily validate supporting documentation or invoiced charges, the invoice is rejected and returned to the contractor for correction and resubmission.

b. Please refer to the Company's response to OCC-634[i]. Time intervals will exist on the timesheets as not every activity in which a crew engages is reduced to a written record, nor would it be safe or efficient to do so.

Prior Referenced Response:

[i] OCC-634 Question:

(Storm MN25K - Timesheets) Refer to Exhibit ACCT-2 (CLP-13A-16) (MN25K). The following pertains to invoices #3634R, 3635R, 3633R, 3648R, 3646R, and 3644R (p. 30-173) and invoices #3630R, 3643R1, 3639R2, and 3636R1 (208-285):

a. Several timesheets (ex. p. 38) contain missing information within the 'Work Distribution' section. Explain how the Company verified and justified the work performed for the hours stated in box 12 (Work Time) without event information to indicate time worked.

b. Several timesheets (ex. p. 37) contain a difference in hours worked in boxes 6 and 7 (start time and end time) compared to boxes 24 and 25 (event start time and event end time). Explain what work occurred during the time differential including the event details, the event start time, the event end time, and any documentation over the work performed. Cite to the contract provision contained in the contracts provided in Response to OCC-44 explaining that the tasks noted should be logged as work and not standby.

OCC-634 Response:

a. Reviewing the specified timesheets, there is no significant missing information within the "Work Distribution" section. The timesheets are not live documents that can be used to track the crews on a minute-by-minute basis, nor is the timesheet the method by which the Company manages the crews or assures that the crew is working how and where they are supposed to be. The timesheets are used to track the time spent on the system primarily from a work status perspective and are typically filled out after the day's work is done with reference to the major work assignments. It is not realistic to expect that the crews will record every activity that they have engaged in during the day with specificity because this would detract severely from the job at hand, which is the emergency response and restoration of power – with paramount attention to the personal safety of these critical resources. The Company manages the crews through the oversight of the employee dispatching the crews and the External Field Resource Coordinator (EFRC), who is physically in the field with the crews, each assuring that the crews are properly engaged and assigned work to restore the system from storm damage. The linemen who are filling out the timesheets are primarily focused on ensuring that their crews are working safely in a dynamic environment that is full of potentially lethal hazards. The EFRC is the Company representative that is responsible for signing the timesheets and they have personal knowledge of the work that the crews have performed and the activities they have engaged in, particularly in relation to the hours stated in boxes 6 and 7.

   Importantly, the crews are on a "working" status, once they are on shift – from beginning to end of the shift. They do not get paid by the specific restoration "event" that they are assigned to and they will not be actively working an "event" every hour of a work shift. There is time that must be taken at the start and end of the day and between active restoration "events" to complete all of the steps necessary to assure safe conditions in the field for the crews while they work the event. For the Resource Management Teams identifying the jobs and deploying crews and the EFRC, the critical focus is to follow procedures, keep the crews safe, and keep them moving efficiently throughout the working shift. In this context, there is no bright line that separates one event from another and dissects the day from an "event" perspective – all activities whether in preparation of, or "on the pole," are proper work activities that are undertaken during the work shift and will not be specified on the timesheet.

   Please refer to subpart (a), above. Further, all contractor crews and non-Connecticut based Company employees working storm restoration in Connecticut are required to be lodged in hotel rooms. Prior to

beginning their first job of the day, the crews eat a meal, conduct safety briefings, perform U.S. Department of Transportation mandated pre-trip inspections on their trucks, and restock their trucks as necessary with material needed for their day. This takes time and the crews are methodical because they don't want to get out into the field without the right equipment or materials. The crews start the work shift by driving from their hotel rooms to the job site and depending on the availability of hotel rooms, that can add an additional 30 minutes or more. At the end of their last job of the day, the crews are required to clean up their job site, properly store all equipment and tools, eat a meal after performing physical labor all day in situations where their personal safety is continually at risk and often in unforgiving conditions; and drive back to their hotel rooms, which again, could be 30 minutes or more away from the jobsite. Therefore, intervals of time at the start and end of the work shift and between restoration "events" is an expected and necessary part of the work shift, for which the crews are paid. Within a work shift, the crews do not get paid differently for different types of work. Therefore, from a field perspective, the start and stop time is the critical datapoint for the timesheet.

b. Refer to p. 4495 of OCC-044, Attachment 2 CONFIDENTIAL, Exhibit A - Pricing Schedule. Emergency Response Working Rates for Labor are defined as the agreed labor rates payable from the commencement of applicable Emergency Response Work through to termination of such Emergency Response Work, excluding rest time during the Emergency Response Work. The crews were not in a period of rest or otherwise unavailable to perform work. Accordingly, the Company considers this time to constitute payable Working Time, consistent with the contractual definition of Emergency Response Working Rates, rather than standby time.

Date Filed: September 24, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Consumer Counsel

Question:

(Storm MN25K – Tree Crews) Refer to Exhibits ACCT-2 (CLP-13A-9) (MN25K), ACCT-2 (CLP-13A-10) (MN25K), and ACCT-2 (CLP-13A-11) (MN25K). The following pertains to invoices from Lewis Tree Service Inc:

a. Exhibits ACCT-2 (CLP-13A-9) (MN25K), ACCT-2 (CLP-13A-10) (MN25K), and ACCT-2 (CLP-13A-11) (MN25K) - Several invoices (ex. invoice #445493p. 154 Exhibit ACCT-2 (CLP-13A-10) (MN25K)) note hours recorded within the Tree Contractor Work Location report on days that were not charged per the invoice and weekly operations summary report. How did the Company validate the work performed by these crews and the hours charged given inconsistency between the reports?
b. Exhibits ACCT-2 (CLP-13A-9) (MN25K) and ACCT-2 (CLP-13A-10) (MN25K) - Several invoices (ex. invoice #445115 p. 80 on Exhibit ACCT-2 (CLP-13A-10) (MN25K)) indicated standby time for the hours charged by the crew. Per review of the vendor contract provided as part of OCC-044, Attachment 2 CONFIDENTIAL, p. 3228, "Standby Rates apply to labor resources only". Given this information, explain the reason for allowing equipment to be charged for the time crews were on standby when the contract allows for only labor. If additional information was considered at the time of the invoice and related to the equipment hours, please provide. How did the Company track the hours held on standby for those crews that only recorded a portion of their time to standby?
c. Exhibit ACCT-2 (CLP-13A-11) (MN25K) – Per review of invoices (ex. invoice #446544 p. 56), hours were charged for work performed 5-16 days after the storm event had occurred per Exhibit CLP-STORM-IMT-3 (Event 13-MN25K). How did the Company ensure that the hours charged, and work performed by these crews were related to the storm event? If additional information was provided at the time of deployment or receipt of invoice to validate the work performed in relation to storm MN25K, please provide.

Response:

a. Tree Contractor Emergency Response Work Location sheets are used to document field locations for storm-related utility tree work. Crews may record multiple days, work activities, or storm-related assignments on a single sheet, as there is no requirement to maintain separate location sheets by day, work type, or storm event. Company arborists oversee storm tree work activities and have the operational knowledge necessary to associate documented work with the applicable storm event. When reviewed alongside

timesheets, these location sheets provide sufficient documentation to accurately identify, verify, and allocate storm-related work and costs.

b. The applicable Vegetation Management contract does not establish a separate billing rate for "Standby Time." Rather, the contract provides that compensation for Emergency Response Work is in accordance with the Agreement rates for Work. The Special Conditions part of vegetation management contract outlines what work will be billable under various circumstances.

   The applicable Emergency Response Work provisions require the Contractor to provide qualified resources and equipment upon issuance of an Emergency Response Work Release. The contract further provides that, during emergency restoration, "all crews and equipment shall remain on the property during emergency restoration, unless released by the Owner's Representative." The contract also states that resources working on the system are expected to remain available for storm and emergency response for the entire system.

   Because the Vegetation Management contract does not establish a separate "Standby" billing rate, the premise that equipment was charged under a standby rate applicable only to labor resources does not apply to this contract.

c. Company arborists track post-storm vegetation damage locations through customer and municipal notifications, field observations, and post-storm patrols. Storm-damaged trees are documented, assessed, and scheduled for remediation based on priority, site conditions, resource availability, equipment requirements, and any necessary planned outages. The Company arborist is responsible for verifying that the work is associated with documented storm-related vegetation damage and occurred at an identified post-storm location. Approval of the contractor timesheet by the Company arborist confirms that the work was attributable to the storm event and eligible for storm-related accounting. This review process ensures that post-storm vegetation work is appropriately tracked, validated, and charged to the applicable storm event.

Date Filed: September 24, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Consumer Counsel

Question:

(Storm MN25K – Tree Crews) Refer to Exhibit ACCT-2 (CLP-13A-8) (MN25K). The following pertains to invoices from Distinctive Gardens & Tree Care LLC (p. 31-52):

a. Per review of the vendor contract provided as part of OCC-044, Attachment 2 CONFIDENTIAL p. 1000-1127, the contract indicates different rates for 2025 than those applied on the invoices. Provide context on whether any additional factors or considerations were applied in calculation of the rates.
b. The hours charged per invoices did not align to the hours recorded per the Tree Crew Time Sheet reports. Was the differential attributable to standby time or another non-work function? Were the time sheets completely properly by the crew/vendor? How did the Company validate the work performed by these crews and the hours charged?

Response:

a. The Distinctive Gardens and Tree Care LLC crews that supported this Connecticut storm response had been working under the transmission vegetation management program in Connecticut. The rates match the contracted transmission rates for this vendor for 2025. Please refer to OCC-641, Attachment 1.

b. Yes, time sheets were completed properly by the vendor. The Tree Crew Time Sheet was used in lieu of the Eversource Connecticut Emergency Restoration Tree Contractor Work Location form as these were transmission system tree crews. Similar to outsource tree crews, they are not required to use the distribution specific Eversource Connecticut Emergency Restoration Tree Contractor Work Location form. The billable hours are the ones listed on the Eversource Connecticut Weekly Operations Report which is the timesheet. The Eversource Arborist supervising these crews confirmed the timesheet information was correct when they signed the timesheet.

Date Filed: September 24, 2026

Witness: Leanne M. Landry and John G. Griffin
Request from: Office of Consumer Counsel

Question:

(STORM MN25K – Food & Lodging) Refer to Exhibit ACCT-2 (CLP-13A-17) (MN25K). Invoice #7690, p. 244-245, noted food for the date 2/18/24. Please confirm if this is correct. If the date is correct, why was it included in the storm event MN25K?

Response:

Upon review, it was identified that Paul Gregory's submitted an invoice with an incorrect service date. Please refer to OCC-642, Attachment 1, for documentation validating the request for services performed on February 18, 2025.

Date Filed: September 24, 2026

Witness: Leanne M. Landry and John G. Griffin
Request from: Office of Consumer Counsel

Question:

(STORM MN25K – Food & Lodging) Refer to Exhibit ACCT-2 (CLP-13A-17) (MN25K). Invoice #00401, p. 247, noted an order date of 2/18/25 and invoice date of 2/20/25, however a payment due date of 12/31/24. Please confirm which dates are correct. If the payment due date is correct, why was this invoice included in the storm event MN25K?

Response:

Please refer to Exhibit ACCT-2 (CLP-13A-17) (MN25K). Invoice #00401, p. 247, upon further review of Invoice #00401 submitted by Perk on Main, LLC, it was confirmed with the vendor that the payment due date of 12/31/2024 listed on the invoice was incorrect. The vendor verified that the correct date associated with the service request is the order date of 2/18/2025.

Please refer to OCC-643, Attachment 1, which provides supporting documentation confirming the Company's request for the vendor services referenced on the invoice.

Date Filed: September 28, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(Storm MN25K – Civil Crews) Refer to Exhibits ACCT-2 (CLP-13A-6) (MN25K), and ACCT-2 (CLP-13A-7) (MN25K). The following pertains to invoices from Charter Oak Utility Constructors Inc.:

a. Several invoices and Excavation Job Forms documents work performed under work order #RPEU0011 (ex. Invoice #39513). Provide additional context and explain how this work order relates to storm MN25K. If this work order number does not relate to the storm event, why was this included within the storm recovery costs?

b. Per review of invoice #39459, the Excavation Job Form was submitted on 2/18/25, however, the work was performed on 1/23/25. Explain how the work performed within this form relates to storm MN25K given the work was performed prior to the start of the storm event.

c. Per review of invoice #39677 and #39990, the work performed was after the storm event. Explain and provide additional support to indicate that the work performed per these invoices related to storm MN25K given the dates documented per the Excavation Job Forms.

d. Per review of invoice #40098, the Excavation Job Form indicated this work was performed under work order #RPEU0011 and was performed on 6/13/25. Provide additional context and explain how this work order relates to storm MN25K.

e. Per review of invoice #40260, the Excavation Job Form has handwritten notes indicating the work performed was related to storm MN25K. Provide additional context and explain how the Eversource approver verified that the work performed related to storm MN25K. Is there any additional information logged that noted the delay by Cox and Frontier as to why this crew was deployed in June to fix the pole?

Response:

Referring to Exhibit ACCT-2 (CLP-13)(MN25K), Outside Line Contractors, lines 206-228, Charter Oak Utility Constructors Inc, in the total amount of $67,314.

a. If the vendor isn't given a specific work order to charge their costs to, they will use one of the generic expense work orders the Company has provided in the past. When the vendor submits their invoice, the Administration Group that processes them assigns the correct accounting to the invoices, which would be MN25K in this case.

b. While preparing this response, it was determined that this charge under invoice #39459 is not related to the storm event. The Company will supplement Exhibit ACCT-2 (CLP-13)(MN25K), to remove line 217 in the amount of $2036.

c. Invoice #39990 relates to post-storm follow-up work performed to re-seed a property on Adna Road, Bristol, CT, associated with outage Event 5604323, which originated during the MN25K event on February 17, 2025. Please refer to OCC-644, Attachment 1 CONFIDENTIAL, for the OMS details supporting these charges. Invoice #39677 relates to restoration of a work area following restoration activities performed on March 6, 2025, during the MN25M event. Please refer to OCC-644, Attachment 2 CONFIDENTIAL, for the OMS details associated with the MN25M event. Upon further review, the Company determined that the $4,146 charge currently included on line 225 of Exhibit ACCT-2 (CLP-13)(MN25K), is attributable to the MN25M event. Accordingly, the Company will supplement Exhibit ACCT-2 (CLP-13)(MN25K), to remove the $4,146 charge and will supplement Exhibit ACCT-2 (CLP-14)(MN25M), to include the $4,146 charge under the appropriate storm event.

d. While preparing this response, it was determined that this charge under invoice #40098 is not related to the storm event. The Company will supplement Exhibit ACCT-2 (CLP-13)(MN25K), to remove line 227, in the amount of $293.

e. The customer at 133 School St., is fed from a pole line coming from another street behind the property into the backyard of house 133. The pole with the transformer feeding the house broke during the storm, requiring the Company to drive across the customer's lawn to access the location and replace the pole. While all electric repairs were completed at that time, as the custodian of the pole, the Company is required to access the property again to remove the remnants of the old pole. In accessing the property, the lawn suffered damage (ruts) that required remediation. Due to the amount of restoration that would be needed after each utility accessed the location, it was determined that the best course of action was to wait until all work was completed to make repairs. The Company at several points reached out to Cox and Frontier between the storm date and June to shift their facilities to the new pole.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(Storm MN25K – Civil Crews) Refer to Exhibit ACCT-2 (CLP-13A-8) (MN25K). The following pertains to invoices from HI Stone & Son, Inc. Per review of these invoices, there is no submission date, work date, work completion date, signature by the contractor, or signature by the Eversource approver. Explain how the Company verified the invoices and work performed by these crews without reviewing the work or having a reference date. If additional support or information is to be considered regarding this work, please provide.

Response:

Referring to Exhibit ACCT-2 (CLP-13) (MN25K), Outside Contractors, lines 269 through 278, vendor HI Stone & Son, Inc, invoices totaling in the amount of $3,719. Upon further review in drafting this response, the Company determined that these costs are not associated with the event. The Company will supplement ACCT-2 (CLP-13) (MN25K), to remove lines 269 through 278 in the amount of $3,719.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(Storm MN25K - Civil Crews) Refer to Exhibit ACCT-2 (CLP-13A-8) (MN25K). The following pertains to invoices from Henkels & McCoy Inc.

a. Per review of invoice #402951, the scope of work section of the Excavation Job Form notes '2/14/25 callout for hand digging crew to expose secondary fault 2/15/25 backfill and clean up site after completed splice' indicating that the work performed per this form was on 2/14/25 and 2/15/25 prior to the start of the storm. Why was the work documented on this form considered as part of storm MN25K if the work was performed on 2/14/25 and 2/15/25?
b. Per review of invoice #414259, the scope of work section of the Excavation Job Form notes '5/6/25 loam and hydroseed restoration from callout to expose secondary fault on 2/24'. Explain how this work is related to MN25K and if not, why was this considered part of storm MN25K?

Response:

Please refer to Exhibit CLP-13 (MN25K), Outside Contractors-Vendors, lines 30 and 32, vendor Henkels & McCoy Inc, two invoices totaling in the amount of $2,757. Upon further review in drafting this response for subsection a and b, the Company determined that these charges are not related to MN25K. The Company will supplement Exhibit CLP-13 (MN25K) to remove lines 30 and 32 in the amount of $2,757.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(Storm MN25K - Civil Crews) Refer to Exhibit ACCT-2 (CLP-13A-9) (MN25K). The following pertains to invoices from KTI Utility Construction & Maintenance LLC. Provide additional evidence indicating approval of the work by an Eversource representative to confirm that the work was actually performed on these dates by the crews or evidence indicating deployment of these crews. How was the Company comfortable with the work performed per these invoices? Did the Company keep track of the deployment of these crews and their assignments throughout the storm? If so, would you provide that evidence?

Response:

Please refer to Exhibit ACCT-2 (CLP-13) (MN25K), Outside Line Contractors, at Lines 88-96, KTI Utility Construction & Maintenance LLC, in amount of $110,886.

The Company has a record of trouble calls in its Outage Management System (OMS). Specific to KTI Utility Construction & Maintenance, their timesheets reflect work performed between 2/25/2025 and 2/27/2025 on events covered by the storm code MN25K.

32 Lauder Lane in Greenwich corresponds to Event 5608180, which contains completion remarks indicating a contractor set a pole and repaired electrical facilities in response to a broken pole 80186 on Lauder Lane. This information matches the work described as completed on their timesheet.

6 School House Road in Roxbury corresponds to Event 5609319, which contains completion remarks indicating an issue involving primary wire and a transformer in a right of way, which aligns with the remarks on the contractor's timesheet. Schoolhouse Road intersects with Tophet Road, where the trouble event is identified to originate from.

3 Council Drive in Oxford corresponds to event 5604706 which indicates a pole was found to be broken near the base due to a tree limb falling on the line and was temporarily braced during the storm. This timesheet covers the permanent repairs made after the storm was completed to hand dig and set a new pole and anchor.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(Storm MN25K - Civil Crews) Refer to Exhibits ACCT-2 (CLP-13A-12) (MN25K) and ACCT-2 (CLP-13A-14) (MN25K). The following pertains to invoices from McAllen Construction Inc.

a. Per review of invoice #222025, the amount related to work order #MN25K011 was $1456.08, however, $2,548 was recorded per Exhibit ACCT-2 (CLP-13) (MN25K) Confidential). Please help to reconcile the balance between the two amounts and if additional support should be considered related to this invoice, provide that support.
b. Per review of invoices #212025 and #282025, there is no work order number that relates to storm MN25K. Explain how these invoices relate to the storm event MN25K and if additional support should be considered related to these invoices, provide that support.

Response:

a. Referring to Exhibit ACCT-2 (CLP-13A-12) (MN25K), Outside Contractors, line 532, vendor McAllen Construction Inc, invoices totaling in the amount of $2,548.00. Upon further review in drafting this response, the Company determined that these costs are not associated with the event. The Company will supplement ACCT-2 (CLP-13) (MN25K), to remove lines 532 in the amount of $1,092.06.

b. Please refer to OCC-648, Attachment 1, for the OMS details related to MN25K on invoice #212025. In addition, please refer to OCC-648, Attachment 2, for the OMS detail related to MN25K on invoice #282025. The Company hired McAllen Construction Inc. to perform repairs during the storm event for both invoices.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(Storm MN25K - Civil Crews) Refer to Exhibit ACCT-2 (CLP-13A-1) (MN25K). The following pertains to invoices from AJ Penna & Son:

a. Per review of invoice #23637, a portion of the invoice was for work performed on 2/11/25 prior to the start of the storm event. How does the Company consider this work to be a part of the storm MN25K?
b. For invoice #23637, provide the excavation job form for the dates work was performed. If no excavation job form, provide additional evidence indicating the Company requested a deployment of these civil crews on the dates work was performed. Who was responsible for the deployment of these crews for snow plowing and how was the work tracked by the Company?
c. Per review of invoice #23687, a request was made for the work performed on the excavation job form, however, the work was not approved by an Eversource approver. How did the Company gain comfort over the work performed by this civil crew?

Response:

a. Please refer to Exhibit ACCT-2 (CLP-13A-1) (MN25K), Outside Contractors, line 33, vendor A J Penna & Son, invoices totaling in the amount of $14,415. Upon further review in drafting this response, the Company determined that these costs are not associated with the event. The Company will supplement ACCT-2 (CLP-13) (MN25K), to remove lines 33 in the amount of $14,415.

b. Please refer to the response to part a. above.

c. Event 5592688 occurred during MN25K (2/16/2025) where a large tree came down and broke a pole, handhole, and took down wires in a customer's driveway. AJ Penna was hired after the storm to replace this broken handhole. This is directly from the storm damage.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(Storm MN25K – Line Crew) The following pertains to the responses provided as part of OCC-409 and the respective invoice #IN0001536-R3 for Atlantic Power Constructors LLC.

a. Considering the response provided in subpart (c) of OCC-409 and invoice #IN0001536-R3 and that the crew's final job for the day ended at 5:00 PM, explain the time spent traveling back to the hotel for the day and the time taken to have the evening meal. Did the Company record this information given the crew was released earlier than the end of the workday? How did the Company ensure the time charged related to this timesheet and invoice was appropriately considered work time and not standby time? Please explain how the crew had continued use for the equipment once it arrived at the hotel location and how those hours spent at the hotel before the end of the workday should not be considered standby time. If the definition of work time is included within the contract provided in OCC-44, provide reference.
b. Considering the response provided in subpart (e) of OCC-409, is breakfast, communication and coordination with Company Dispatcher, safety briefings, and stocking of trucks before the first assignment considered work time or standby time? If the definition of this work is documented within the vendor contract provided in OCC-044, provide reference. If these activities are held at the hotel or AWC, please explain how the equipment had yet been utilized for the day and why the time spent on these activities should not be considered standby time.

Response:

a. This question was addressed during the Tier 3 review process and the response given by the Contractor to account for the additional working time from 5pm to 10pm was broken down as follows:

   Crews did not receive hotel information until around 7pm (5pm to 7pm). The hotels were almost 2 hours away from last job site location and they stopped for dinner on the way (7pm – 8pm dinner) then (8pm-10pm drive).

   As per the applicable contract, once the crew has received the first ticket, the crew is no longer subject to being put on "Standby." Therefore all hours after the first ticket are "Working" hours.

Please refer to OCC-044, Attachment 2 CONFIDENTIAL, at page 636, where "Emergency Response Working Rates for Labor" is defined as "the agreed upon labor rates payable from the commencement of applicable Emergency Response Work through the termination of such Emergency response Work, excluding rest time during that Emergency Response Work."

b. The Company does not interpret "Standby" as a description of every period during which a contractor resource or piece of equipment is not actively performing a specific field task. Rather, "standby" is a contractual rate classification that applies under the circumstances established by the applicable agreement.

In this instance, the contractor had received notification to begin the workday, and the resources were mobilized and committed to Company operations. Accordingly, activities associated with preparing for and supporting those assignments, including communication and coordination with the Company Dispatcher, required safety briefings, preparation or stocking of trucks, and meal periods occurring within or between assigned work activities, were treated as part of the contractor's active workday and compensated at the applicable working rates. A meal period does not, by itself, place the crew or associated equipment into standby status where the resources remain mobilized, committed to Company work, and are continuing or preparing to continue assigned activities.

Similarly, the fact that certain activities may occur at a hotel, Area Work Center ("AWC"), staging location, or other location before the crew reaches a specific field assignment does not, by itself, place the personnel or equipment into a contractual standby status. Once assigned and mobilized, the equipment is committed to the Company's work and may be required for pre-job preparation, transportation of personnel and materials, safety activities, mobilization to the work location, and execution of assignments. Equipment therefore does not need to be physically operating during all work activities in order for the applicable working rate to apply.

Here, because the contractor had received assignments to begin Company work, the time was treated under the applicable working rates rather than the contractual standby.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin, Leanne M. Landry, Craig Dikeman and Matthew J. Correia
Request from: Office of Consumer Counsel

Question:

(Storm MN25K – Line Crew) The following pertains to the responses provided as part of OCC-411 and the respective invoice #250012 for Conexus Energy Group LLC. Considering the response provided in subpart (a) of OCC-411, if the workday started at 12:00 PM and the crew did not receive their first job until 2:00 PM, wouldn't this time be considered standby time? Explain how the 2 hours before deployment to the first job should be considered work time. If the definition of this time is documented within the vendor contract provided in OCC-044, provide reference.

Response:

The crews are in "working" status for the entire duration of their shift – from start to finish. The Company does not compensate crews based on the specific restoration event to which they are assigned, nor are crews expected to be actively engaged in an "event" every minute of their shift. Time must be allocated at the start and end of each day, as well as between restoration "events," to complete all necessary steps to ensure safe working conditions in the field. For the Resource Management Teams identifying the jobs and deploying crews and the EFRC, the critical focus is to follow procedures, keep the crews safe, and keep them moving efficiently throughout the working shift. In this context, there is no bright line that separates one event from another and neatly segmenting the day from an "event" perspective – all activities whether in preparation of, or "on the pole," are proper work activities that are undertaken during the work shift and will not be specified on the timesheet.

Once a contractor has begun their day and is ready to work at a Eversource-designated location, the contractor is compensated at the applicable working rate. This remains the case even if the contractor is temporarily "standing by" while waiting for a work assignment/work ticket. The contractor is paid at standby rates only when they have not yet been directed to report to an Eversource-designated location and remain at their hotel or home show-up location because circumstances prevent restoration efforts from beginning (e.g., high wind, additional adverse weather conditions, etc). In other words, once a contractor has reported to the designated work location and is available to perform work, any time awaiting dispatch is compensated at the working rate. It is rare that Eversource would have a contractor remain in their hotel or home show-up location without a release.

Refer to OCC-044, Attachment 2 CONFIDENTIAL, p.880, Exhibit A-Pricing Schedule, which defines Emergency Response Working Rates as "the agreed labor rates payable from the commencement of applicable Emergency Response Work through the termination of such Emergency Response Work, excluding rest time during that Emergency Response Work."

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin, Leanne M. Landry, Craig Dikeman and Matthew J. Correia
Request from: Office of Consumer Counsel

Question:

(Storm MN25K – Line Crew) The following pertains to the responses provided as part of OCC-412 and the respective invoice #250011 v1 for Conexus Energy Group LLC.

a. Considering the response provided in subpart (a) of OCC-412, explain how the time allocated to safety briefing, onboarding, and meal is considered travel and not considered standby time and cite to all specific applicable contractual provisions.

b. Considering the response provided in subpart (f) of OCC-412, please cite to applicable contract provisions and explain why the crew's time being retained until the end of their shift without any scheduled work is considered work time instead of standby time. If the definition of this work is documented within the vendor contract provided in OCC-044, provide reference.

Response:

a. In this instance these hours were billed at Working Rates, not Travel/Standby Response Rates, however, the contractor provided the Mobilization Time sheet, not the Working Time sheet, which was an administrative error.

The applicable Travel/Mobilization and Standby activities are compensated under a combined Travel/Standby Time Rate, such that the applicable rate for travel and standby periods is the same. This is reflected in OCC-044, Attachment 2 CONFIDENTIAL, p. 884.

Please refer to OCC-044, Attachment 2 CONFIDENTIAL, p. 881, which defines Travel/Mobilization as the time Contractor crews leave the Contractor's point of origin (staging area) and arrive at the Company's designated location, including processing at a Company receiving center, if required. The provision further addresses mobilization to a restoration event and circumstances in which crews are requested to stand by at the Contractor's base or hotel, providing that travel hours are paid at the Travel/Standby Time Rate applicable to the job classification in Schedule A.

The Company considers Standby Time to be the period during which crews have been requested to remain available for deployment but have not yet been activated and assigned work. The company recognizes that this is not explicitly defined in the governing contract, but

past practice has been for crews who are completing safety briefings or general onboarding prior to any work being assigned would be on Standby Time, however, if emergency response work has been assigned or the crews have been otherwise activated these activities would be classified as Working Time.

b. The crews were retained through the end of their scheduled shift because the Company determined that maintaining the crews' availability was necessary given the circumstances of the emergency restoration event.

   Please refer to OCC-044, Attachment 2 CONFIDENTIAL, p. 877, Section 8-Schedule, which provides that Emergency Response Work shall begin as specified in each Emergency Response Work Release and shall end when the Company releases the Contractor from restoration work through the Owner's Representative.

   In this instance, the Company did not release the crews from the Emergency Response Work prior to the end of their scheduled shift. The crews therefore remained engaged and available to perform restoration work until they were released by the Company. Accordingly, the time was treated as Work Time rather than Standby Time. The decision to retain the crews reflected the Company's operational determination during the emergency event that their continued availability was warranted.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin, Leanne M. Landry, Craig Dikeman and Matthew J. Correia
Request from: Office of Consumer Counsel

Question:

(Storm MN25K – Line Crew) The following pertains to the responses provided as part of OCC-413 and the respective invoice #J002315 for Holland Power Services Inc. Considering the response provided in subpart (a) of OCC-413, should the activities described be considered standby time? If the crews are performing these tasks without the need for equipment, please explain why that should not be considered standby time instead of work time. Please explain and cite to the applicable contract provisions regarding whether work time begins when the crew is assigned to the first job of the day.

Response:

No, the activities should not be described as "standby" time. Please refer to page 8 of OCC-653, Attachment 1, Exhibit A-Pricing Schedule. The contract defines Emergency Response Working Rates for Labor as the agreed labor rates payable from the commencement of applicable Emergency Response Work through the termination of such Emergency Response Work, excluding rest time during the Emergency Response Work.

The Pricing Schedule referenced in this response was inadvertently omitted from the Company's OCC-044 submission. The corresponding contract, CW2292858, begins on pp. 2714 of OCC-044, Attachment 2.

In this instance, the crews arrived at an Eversource staging area and were ready, willing and able to begin Emergency Response Work upon instruction. The crews were not in a period of rest or otherwise unavailable to perform work. Accordingly, this time is payable Working Time, consistent with the contractual definition of Emergency Response Working Rates, rather than standby time.

Standby Time is a period during which crews are directed to remain available pending deployment or further instruction and are not actively engaged in Emergency Response Work. In contrast, the activities at issue occurred after the crews reported to the designated staging location and were participating in the emergency response process in a ready and available status. Accordingly, this time is Standby Time.

The applicable contract provision does not require that equipment be in use or that the crew have physically commenced work at a specific job site before Working Time begins. Rather, the applicable Working Rates apply from the point at which the crews are engaged in Emergency Response Work. In this instance, the crews' arrival at the staging area in a ready and available status was part of that Emergency Response Work.

The contract does not distinguish Working Time from Standby Time based on whether equipment is actively being operated. Accordingly, the fact that a crew may be performing assigned emergency response activities without using equipment does not render the time Standby Time. The relevant consideration under the contract is whether the crew is engaged in Emergency Response Work and available to perform assigned restoration activities, rather than whether equipment is continuously in use.

Further, the Company is not aware of any provision within Exhibit A-Pricing Schedule that states that Working Time begins only when a crew is assigned to its first job of the day. Rather, the contract provides that Emergency Response Working Rates apply from the commencement of Emergency Response Work through the termination of such Emergency Response Work, excluding rest periods. Consistent with that contractual framework, crews that have reported to the designated staging location, have completed any required staging activities, and are ready, willing and able to perform assigned emergency restoration work are crews that are engaged in Emergency Response Work and are doing so subject to applicable Working Rates.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio and Mark P. Baldwin
Request from: Office of Consumer Counsel

Question:

(Storm MN25K – Line Crew) The following pertains to the responses provided as part of OCC-414 and the respective invoice associated with that interrogatory.

a. Considering the response provided in subpart (a) of OCC-414, provide the data from the OMS system regarding the events the crew worked on (36 events) compared to the events recorded on their timesheets (26 events) to validate the work performed by these workers and to justify the hours worked on each day.
b. Considering the response provided in subpart (b) of OCC-414, provide the Company records noted to indicate the crew worked during the entire shift interval as noted.

Response:

a. The first screenshot shows the events the crews submitted on their timesheet. The following screenshot are the events that the crews worked during the storm that they did not put on their timesheet.

OMS Event #	Timesheet Page	Circuit	Pole / Address
5591317	p60 / p65	26F1	630:E CHESTNUT HILL:RD:LITCHFIELD:CT
5591545	p63	13Y2	E8:CATLIN:RD:HARWINTON:CT
5591554	p64	2B5	92:SCHROBACK:RD:PLYMOUTH:CT
5592057	p69	26F1	3336:NEWTON:RD:LITCHFIELD:CT
5593233	p60	13Y2	757:HARMONY HILL:RD:HARWINTON:CT
5593286	p71	11S15	127:STRAITS:TPKE:MORRIS:CT
5593864	p64	2B5	292:SCOTT:RD:PLYMOUTH:CT
5594497	p59	5R1	2642:COTTON HILL:RD:NEW HARTFORD:CT
5594621	p62	5R7	710:WESTSIDE:BLVD:BURLINGTON:CT
5594817	p60	5R5	1531:STEELE:RD:NEW HARTFORD:CT
5594825	p67	5R1	COTTON HILL(455) RD -- SNET 1219, NEW HARTFORD, CT 06057
5595396	p59	29A3	149:SUNSET:RD:HARTLAND:CT
5595997	p66	14N3	725:PINNEY:ST:COLEBROOK:CT
5596920	p69	14N2	4922:CENTER:ST:HARTLAND:CT
5597154	p72	5R1	50:RATLUM:RD:BARKHAMSTED:CT
5597626	p61	29A3	383:MOUNTAIN:RD:HARTLAND:CT
5598526	p59	29A3	176:NORTH HOLLOW:RD:HARTLAND:CT
5598703	p68	14N2	4265:OLD FORGE:RD:HARTLAND:CT
5601304	p59	29A3	2065:BALANCE ROCK:RD:HARTLAND:CT
5601839	p68	42J1	4033:NORFOLK:RD:LITCHFIELD:CT
5602450	p67	14N2	5032:WHISKER HOLLOW:RD:HARTLAND:CT
5603671	p74	14N2	5660:CENTER HILL:RD:HARTLAND:CT
5603876	p70	5R5	3214:STUB HOLLOW:RD:NEW HARTFORD:CT
5604092	p70	29A3	337:RENGERMAN HILL:RD:HARTLAND:CT
5604321	p73	19U2	178:ROUTE 202::LITCHFIELD:CT

OMS Event #	Circuit	Pole / Address
5592247	5R5	1516:PERKINS:RD:BARKHAMSTED:CT
5596803	13Y2	430:HILL:RD:HARWINTON:CT
5597891	29A3	123:SOUTH:RD:HARTLAND:CT
5598402	29A3	GAVITT:RD:BARKHAMSTED:CT
5600437	5R5	501:W SIDE:DR:BARKHAMSTED:CT
5602054	29A3	383:MOUNTAIN:RD:HARTLAND:CT
5603091	29A3	223:OLD TOWN:RD:HARTLAND:CT
5604041	4L08	209:SMITH HILL:RD:SALISBURY:CT
5604549	5R1	1945:WARNER:RD:BARKHAMSTED:CT
5604737	14N2	8136:CENTER:ST:HARTLAND:CT

b. The timesheets are not a contemporaneous record of every minute, task, or discrete activity undertaken by a crew in the course of performing its work. Nor is the timesheet the method by which the Company manages the crews or assures that the crew is working how and where they are supposed to be. The timesheets are used to document the time worked and general nature of the work performed. Timesheets are typically completed at the end of each workday, with time allotted to the major work assignments completed that day. Given the nature of storm restoration work, it would be impractical and inconsistent with the crews' primary responsibility of safely and efficiently restoring electric service to require personnel to contemporaneously record every minute task or discrete activity performed throughout the workday. The Company manages the crews through the oversight of the employee dispatching the crews and the External Field Resource Coordinator (EFRC), who is physically in the field with the crews, ensuring that the crews are properly engaged and assigned work to restore the system from storm damage. The linemen who are filling out the timesheets are primarily focused on ensuring that their crews are working safely in a dynamic environment that is full of potentially lethal hazards. The EFRC is the Company representative that is responsible for signing the timesheets and they have personal knowledge of the work that the crews have performed and the activities they have engaged in, particularly in relation to the hours stated in boxes 6 and 7.

   Importantly, the crews are in "working" status, for the entire duration of their shift – from start to finish. The Company does not compensate crews based on the specific restoration event to which they are assigned, nor are crews expected to be actively engaged in an "event" every minute of their shift. Time must be allocated at the start and end of each day, as well as between restoration "events," to complete all necessary steps to ensure safe working conditions in the field. For the Resource Management Teams identifying the jobs and deploying crews and the EFRC, the critical focus is to follow procedures, keep the crews safe, and keep them moving efficiently throughout the working shift. In this context, there is no bright line that separates one event from another and neatly segmenting the day from an "event" perspective – all activities whether in preparation of, or "on the pole," are proper work activities that are undertaken during the work shift and will not be specified on the timesheet.

Date Filed: September 24, 2026

Witness: Christopher E. Colorio and Mark P. Baldwin
Request from: Office of Consumer Counsel

Question:

(Storm MN25K – Line Crew) The following pertains to the responses provided as part of OCC-417 and the respective invoice associated with that interrogatory.

a. Considering the response provided to OCC-417, how did the Company decide to acquire additional restoration resources from Chicago instead of locally based resources for a quicker response to assist with the storm? If certain factors were considered and locally based resources were fully allocated, provide evidence to supporting the unavailability of local crews and the necessity to bring in the crew from Chicago.

Response:

During this event, as noted in the Company's response to OCC-417[i], the region was experiencing severe weather, causing shortages in crew availability. It was necessary for Eversource to procure crews from outside the region in order to have sufficient crews available to restore power to customers. The Company negotiated a 10-hour mobilization interval and leverages the use of the Eversource Storm fleet to obtain this resource on a cost-efficient basis.

Prior References Response:

[i] OCC-417 Question:

(STORM) Please refer to Exhibit ACCT-2 (CLP-13A-18) (MN25K), Invoice #4023-01, p. 69-84. Explain the reason for deploying a crew from Chicago, IL and justify the hours allocated for this crew to travel and be on standby. Were there any additional charges billed regarding this crew, such as flights?

OCC-417 Response:

Referring to Exhibit ACCT-2 (CLP-13) (MN25K), Outside Line Contractors, at Line 608, vendor Support Operations Services LLC, invoice in the amount of $609,293.

The MN25K storm system began to impact Connecticut on Saturday, February 15th, with snow falling across the state. Snow accumulation varied by region, with higher totals in the northern areas. As the event progressed, conditions transitioned from snow to sleet and subsequently to freezing rain. From February 16th through February 17th, the region experienced sustained winds, with gusts in the 40 to 60-mph range. The combined effects of ice loading and high winds caused damage to electric distribution infrastructure and resulted in significant power outages. Based on the extent of the damage to the electric distribution system, the Company secured additional restoration resources to support the safe and efficient restoration of power.

Regarding standby time, maintaining supplemental resources on standby enables the Company to keep crews available and strategically positioned to respond quickly and efficiently as needed. This approach avoids having to release resources and incur additional time and expense to remobilize them as conditions change. Accordingly, keeping this out-of-state resource on standby was a reasonable and prudent decision because it ensured that the Company maintained access to this resource and could promptly dispatch crews as restoration needs arose.

Regarding travel time, the decision to mobilize an out-of-state contractor using air travel was necessary given the need to make additional resources available in Connecticut as quickly as practicable, based on the Company's assessment of the conditions that existed at the time the decision was made. The contractor's crews were located in the Chicago area, and transporting those crews and their equipment by ground would have required approximately 18.5 hours, each way for mobilization and demobilization. Given the extent of the storm damage and the expected need for additional resources, waiting for crews to travel by ground would have delayed their availability at a time when the Company determined that additional restoration resources were needed as quickly as possible to commence restoration. Air transportation allowed the Company to reduce the time required to position this out-of-state crew in Connecticut and made those resources available for dispatch sooner.

During this storm event, the existing contracts did not specify a "Fly-In" Rate. However, the Contractor and the Company agreed to 10 hours of travel for both Mobilization and Demobilization.

There were no additional costs beyond those stated in the invoice. Currently, an established "Fly-In" Rate is in place for contractors to utilize.

Date Filed: September 25, 2026

Witness: John DiPaola-Tromba, Christopher E. Colorio, Mark P. Baldwin, John G. Griffin, Leanne M. Landry, Craig Dikeman and Matthew J. Correia
Request from: Office of Consumer Counsel

Question:

(Storm MN25K – Equipment Rentals) Refer to Exhibits ACCT-2 (CLP-13A-18) (MN25K). The following pertains to invoices from Sunbelt Rentals Inc:

a. Per review of the invoices, generators were provided per contract. Please provide the contract with Sunbelt Rentals Inc.
b. Per review of several invoices, additional labor charges were incurred at certain locations. Explain what additional information/factors were considered in determining the need for additional labor at certain job sites. If additional documentation was considered to support the labor charges, please provide.
c. Several invoices (ex. Invoice #165329892-0002, p. 57) noted a longer outage date (3-4 days). What factors would have caused the increased outage duration and subsequently the additional labor hours? Was the Company informed that a particular job site was taking longer than expected and, if so, how was this documented? If additional information was considered to support the extended outage duration, please provide.
d. Invoice #165441789-0002 (p. 62) - The outage date period for this invoice was 1/18/2025 to 1/19/2025. Explain why this invoice is related to storm event MN25K if the storm didn't occur until February of 2025.

Response:

a. Please refer to OCC-656, Attachment 1, for a listing of contracts associated with the invoices in question. Please refer to OCC-656, Attachment 2, for the contracts and purchase order for these invoices.

b. Eversource Company policy states that any generator installed on the system requires an employee of the generator company to remain with the generator while actively powering customers to monitor it. The setup/breakdown charge includes 8.5 hours of labor. Any time beyond that results in additional labor charges. There is no additional documentation that corresponds with this invoice.

The Company evaluated the duration for which the generator remained in service, the associated outage event, and the need to maintain temporary power to customers until

permanent repairs could be completed. The additional labor charges reflected the continued monitoring and support required while the generator remained connected and operating.

c. Invoice 165329892-0002 corresponds with Event 5588775 in the Company's Outage Management System (OMS). Generation was ordered to provide temporary power for a secondary cable fault that occurred shortly after 5:45PM on 2/15/2025. In the immediate hours subsequent to that, the Company began to take on considerable customer outages and priority / E911 calls, resulting in this secondary cable fault becoming a lower priority issue for resolution.

d. Invoice 165441789-0002 corresponds with Event 5605311 in the Company's Outage Management System (OMS). It appears that the "1/18-1/18 2025" date referenced on the invoice was a typographical error, as the Company's records show a secondary cable fault impacting address 507 Firetown Road in Simsbury on 2/18/2025. The customer was put on generation to provide temporary power while the faulted cable was located, exposed, and repaired.

Date Filed: September 24, 2026

Witness: Ned W. Allis
Request from: Office of Consumer Counsel

Question:

Referring to OCC-89 Interrogatory Response. Why does an R0.75 IOWA Survivor Curve not exist?

Response:

The R0.75 curve is not a curve type in the standard set of Iowa curves of Iowa curves developed at Iowa State University and widely used for utility property. The original set of R curves were the whole mode curves -- R1, R2, R3, R4 and R5. The set was expanded over time to include the half-mode curves (e.g., R1.5), for which each point is calculated to be halfway between the points on the adjacent whole-mode curves (i.e., each point on the R1.5 is the average of the points on the R1 and R2 curve). The R0.5 curve is the average of the O1 and R1 curves. Because the Iowa curves have already been interpolated from the original set and because the half mode curves are relatively close to the adjacent whole mode curves already, the set of Iowa curves has not been commonly expanded further to include quarter-mode curves.

Date Filed: September 24, 2026

Witness: Ned W. Allis
Request from: Office of Consumer Counsel

Question:

Referring to OCC-89 Interrogatory Response. What is the minimum R number value your depreciation software can plot onto an IOWA Survivor Curve?

Response:

The R0.5 is the lowest-mode R curve in the standard set of Iowa curves and the lowest mode R curve included in Gannett Fleming's depreciation software.

Date Filed: September 24, 2026

Witness: Ned W. Allis
Request from: Office of Consumer Counsel

Question:

Referring to OCC-89 Interrogatory Response. What is the maximum R number value your depreciation software can plot onto an IOWA Survivor Curve?

Response:

The R5 is the highest-mode R curve in the standard set of Iowa curves and the highest mode R curve included in Gannett Fleming's depreciation software.

Date Filed: September 24, 2026

Witness: Donald J. Scacco Jr., Christopher E. Colorio, John P. Dipaola-Tromba, Sean D. Redding, Jenna Turner and Mark P. Baldwin
Request from: Office of Consumer Counsel

Question:

Referring to OCC-245 Interrogatory Response. Provide a list of dates and geographic locations were "bombogenesis" occurred in CL&P service territory.

Response:

The NWS uses the term "bombogenesis" when a midlatitude storm system rapidly intensifies within a 24-hour period. This intensification is represented by a drop in barometric pressure between 18-24 millibars, depending on the latitude location of the storm. For a storm over the CT's latitude location, that would be a drop of 18 millibars within 24 hours.

Accordingly, based on this definition, the most notable storms that have met or came very close to these criteria were:

- February 23, 2026
- December 11, 2024
- January 28-29, 2022
- October 16-17, 2019
- January 3-5, 2018

Date Filed: September 24, 2026

Witness: Donald J. Scacco Jr., Christopher E. Colorio, John P. Dipaola-Tromba, Sean D. Redding, Jenna Turner and Mark P. Baldwin
Request from: Office of Consumer Counsel

Question:

Referring to OCC-245 Interrogatory Response. Did a Hurricane impact CL&Ps service territory during the Test Year or the four years prior to the Test Year?

Response:

The Company's CL&P service territory did not experience any hurricanes during the Test Year or within four years of the Test Year.

However, CT did experience indirect impacts from remnants of tropical systems during the Test Year and the four years prior.

2021
Tropical Storm Elsa (MS21G011/MS21H011/MN21F011)
- **July 9, 2021**
- Brought heavy rain, flooding, washed-out roads, power outages, and localized wind damage across Connecticut.

Hurricane Henri (MS21K011)
- **August 22-23, 2021**
- Made landfall in Rhode Island as a tropical storm and directly impacted Connecticut with heavy rain, flooding, coastal flooding, power outages, and wind damage. FEMA issued an emergency declaration for Connecticut.

Remnants of Hurricane Ida (MN21K011)
- **September 1-2, 2021**
- Produced historic flash flooding across Connecticut. The state's first Flash Flood Emergency was issued for portions of Fairfield and New Haven Counties.

2022
Remnants of Hurricane Nicole (MS22H011)
- **November 11-12, 2022**
- Produced widespread rain, gusty winds (locally over 40-50 mph), and scattered power outage concerns across Connecticut.

2023
Hurricane Lee (MS23G011)

- **September 15-17, 2023**
- Stayed offshore, but Connecticut experienced rough surf, coastal impacts, and gusty winds due to Lee's large circulation.

2024
Remnants of Tropical Storm/Hurricane Debby (MS24J0011)

- **August 9-10, 2024**
- One of the more significant tropical-related events of the year for Connecticut. Produced heavy rain, flooding concerns, strong winds, and even tornado watch conditions in parts of the state.

Date Filed: September 24, 2026

Witness: Donald J. Scacco Jr., Christopher E. Colorio, John P. Dipaola-Tromba, Sean D. Redding, Jenna Turner and Mark P. Baldwin
Request from: Office of Consumer Counsel

Question:

Referring to OCC-245 Interrogatory Response. What was the last hurricane that had minimum sustained wind speed of 74 mph or higher inside CL&P's service territory?

Response:

The last hurricane that had minimum sustained wind speed of 74 mph or higher inside CL&P's service territory was Hurricane Gloria on September 27, 1985.

Date Filed: September 24, 2026

Witness: Donald J. Scacco Jr., Christopher E. Colorio, John P. Dipaola-Tromba, Sean D. Redding, Jenna Turner and Mark P. Baldwin
Request from: Office of Consumer Counsel

Question:

Referring to OCC-245 Interrogatory Response. Does the Company track tornadoes that impact the Company's assets?

Response:

The Company tracks damage to the electric distribution system, although there is no specific damage cause code for tornadoes. In practice, attributing damage specifically to a tornado is challenging during real-time storm response because tornado occurrence, intensity, and track are typically not confirmed until after the event through formal post-storm assessments conducted by trained meteorological damage survey teams. As a result, field damage is generally recorded based on observed asset impacts rather than a definitive tornado designation at the time of restoration. Even if a tornado-specific cause code existed, accurate classification would often require subsequent review and correlation with official weather assessments and documented tornado tracks.

Date Filed: September 24, 2026

Witness: Theresa Hopkins-Staten, Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Referring to OCC-262 Interrogatory Response. Why does the Company consider Eversource's Foundation as independent?

Response:

The Eversource Energy Foundation, Inc., ("Foundation") is a separate nonprofit corporation that is closely affiliated with Eversource Energy ("Eversource"). While the Foundation is funded by Eversource shareholders, governed by directors selected by Eversource, and supported by Eversource resources, it is a separate legal entity. Its assets are not assets of Eversource, Eversource cannot reclaim contributions once made, and the Foundation's directors have fiduciary duties to act in the best interests of the Foundation and its charitable purposes.

Date Filed: September 24, 2026

Witness: Theresa Hopkins-Staten, Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Referring to OCC-262 Interrogatory Response. Why is an "independent" foundation on the Company's own website?

Response:

Eversource hosts the Foundation's webpage on the Eversource website because the Foundation is closely affiliated with Eversource and is an important part of Eversource's philanthropic activities. The Foundation's webpage provides a single, consistent access point for information about the Foundation's investments and serves as the gateway to the online grant system through which the Foundation administers its charitable grants and contributions. The Eversource website also hosting the Foundation's webpage does not alter the Foundation's status as a separate legal entity.

Date Filed: September 24, 2026

Witness: Theresa Hopkins-Staten, Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Referring to OCC-262 Interrogatory Response. Why did the Company allow an "independent" foundation to have the Company's own name?

Response:

The Eversource Energy Foundation, Inc. includes "Eversource Energy" in its name to reflect its affiliation with, and funding by, Eversource shareholders. The use of the Eversource name promotes public recognition of the Foundation's charitable activities and makes clear the connection between the Foundation and Eversource as its sponsor. The Foundation's use of the Eversource name does not detract from its status as a separate legal entity.

Date Filed: September 24, 2026

Witness: Theresa Hopkins-Staten, Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Referring to OCC-262 Interrogatory Response. What is the Eversource Foundation's address and is that an Eversource owned or leased property?

Response:

The Eversource Energy Foundation's address is 107 Selden Street, Berlin, CT 06037. This is an Eversource owned property.

Date Filed: September 24, 2026

Witness: Theresa Hopkins-Staten, Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Referring to OCC-262 Interrogatory Response. Provide the names of the Eversource Foundation's Board of Directors members and state if any are employees of Eversource.

Response:

The names of the Eversource Energy Foundation, Inc. Board members appear below, and each of them is an Eversource Energy Service Company employee.

Gregory B. Butler; Paul Chodak III; Penelope M. Conner; James W. Hunt, III; John M. Moreira; Joseph R. Nolan, Jr.; Susan Sgroi.

Date Filed: September 24, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Referring to OCC-282 Interrogatory Response. How did the Company determine the costs associated with flowers and sympathy donations if the Company's accounting software does not track this?

Response:

During the preparation of the Company's application to amend its rate schedules, the Company conducted a rigorous review of its Test Year expenses (calendar year 2025), eliminating all non-recurring costs that do not reflect the representative level of expenses necessary to operate and maintain the distribution system and to provide safe and reliable electric service to our customers. As noted in the Company's response to OCC-282[i] there is no unique identifier the Company can query to compile these costs, however, during this thorough review process, the Company identified certain flowers and sympathy donations based upon their individual expense description contained within the Company's general ledger system and proactively removed them as a Test Year pro-forma adjustment.

Prior Referenced Response:

[i] OCC-282 Question:

(Employee gifts) Provide the total amount (direct and allocated) of employee gifts expense (including but not limited to flowers, hams, gift cards, fruit baskets, candy, gifts for: Christmas, holidays, get well, birthday, retirement, marriage, birth/adoption, welcome, bereavement, etc.) for each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the Rate Year.

OCC-282 Response:

The Company's accounting system does not have unique identifiers to track flowers, hams, gift cards, fruit baskets, candy, gifts for: Christmas, holidays, get well, birthday, retirement, marriage, birth/adoption, welcome, or bereavement. However, the Company did identify costs associated with flowers and sympathy donations while preparing the rate case Application and proactively removed them as a Test Year pro-forma adjustment. Please refer to OCC-282, Attachment 1, for the total amounts for years 2021 through 2025, and the Rate Year.

Date Filed: September 24, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Referring to OCC-282 Interrogatory Response. Provide invoices, receipts, or any other supporting documentation related to the costs for flowers and collection of sympathy donations.

Response:

As indicated in the Company's response to OCC-282[i], flowers and sympathy donations were proactively removed as a Test Year pro-forma adjustment. Since the Company does not include these costs within the Test Year pro-forma or Rate Year, there is no relevant supporting documentation to provide.

Prior Referenced Response:

[i] OCC-282 Question:

(Employee gifts) Provide the total amount (direct and allocated) of employee gifts expense (including but not limited to flowers, hams, gift cards, fruit baskets, candy, gifts for: Christmas, holidays, get well, birthday, retirement, marriage, birth/adoption, welcome, bereavement, etc.) for each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the Rate Year.

OCC-282 Response:

The Company's accounting system does not have unique identifiers to track flowers, hams, gift cards, fruit baskets, candy, gifts for: Christmas, holidays, get well, birthday, retirement, marriage, birth/adoption, welcome, or bereavement. However, the Company did identify costs associated with flowers and sympathy donations while preparing the rate case Application and proactively removed them as a Test Year pro-forma adjustment. Please refer to OCC-282, Attachment 1, for the total amounts for years 2021 through 2025, and the Rate Year.

Date Filed: September 24, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Rest Time. Refer to the response to OCC-046. Provide the amount of paid rest time included for recovery in base rate payroll in the Rate Year.

Response:

Referring to the Company's response to OCC-046[i], the amount of paid double time rest time included for recovery in base rate payroll expense in the Rate Year is $759 thousand.

Prior Referenced Response:

---

[i] OCC-046 Question:
(Double Time) Are Eversource employees eligible for double time pay? If so, please indicate each employee position that is eligible and provide all policies and procedures governing eligibility.

OCC-046 Response:
Yes. Eversource's bargaining unit employees are eligible for double straight-time pay based on the terms of the applicable negotiated union contract. Specifically, bargaining unit employees are eligible for three separate rates of pay depending on their work status. These three rates are Straight Time ("ST"), subject to an Overtime ("OT") multiplier of 1.5 times the straight-time rates; and additional premium rates that are paid at a multiplier of two times straight time. Bargaining unit employees are eligible for this additional premium rate under the following circumstances: (1) when they work on Sunday or their second scheduled day off in a calendar week; (2) when they work on holidays outside of their normally scheduled hours; (3) when they work more than 16 hours within a 24- hour period, until such time as they receive eight consecutive hours off; (4) when their vacation is cancelled during an all-hands event and they are required to work any hours during the week that they were scheduled to be on vacation; and (5) when non-RSO/RSE employees earn rest time by working more than one hour during the 8-hour window prior to the start of their regular shift and are unable to take the rest time during that shift ("rest time worked").

OCC-046, Attachment 1, through OCC-046, Attachment 4, provide excerpts of each union contract delineating the terms for premium pay.

The pertinent extracts from the currently effective union contracts that are included as OCC-046, Attachment 1, through OCC-046, Attachment 4, are as follows:

1. Local 457, International Brotherhood of Electrical Workers (IBEW), October 1, 2024, through October 1, 2028
2. Local 420 and 427, IBEW, June 1, 2022, thought June 1, 2026
3. Local 457, IBEW, April 1, 2024, through April 1, 2028 (Customer Service)
4. Local 457, IBEW, September 1, 2024, through September 1, 2028 (CONVEX)

Date Filed: September 24, 2026

Witness: Donald J. Scacco Jr., Christopher E. Colorio and Mark P. Baldwin
Request from: Office of Consumer Counsel

Question:

Rest Time. Refer to the response to OCC-049. Provide the amount of paid rest time included for recovery for outside contractors (non-storm work) in the Rate Year.

Response:

Outside contractors are not eligible for paid rest time for non-storm work. Only Eversource internal employees are eligible for paid rest time per their bargaining unit contract.

Date Filed: September 24, 2026

Witness: Christopher L. Hall, Sasha P. Lazor and Marianne H. Eichler
Request from: Office of Consumer Counsel

Question:

Incentive Compensation. Refer to the response to OCC-052 which states that in general, employees subject to a collective bargaining agreement are not eligible for variable compensation.

a. Provide the year when the Company eliminated incentive compensation for union employees.
b. Explain whether discontinuing incentive compensation for union employees has had an impact on their job performance.

Response:

a. Union compensation has always been centered around hourly compensation, with no variable compensation.

b. Variable compensation was not discontinued for union employees as it was not a part of their hourly compensation.

Date Filed: September 24, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Prestaging Costs. Refer to WP C-3-27. Provide the unescalated actual amounts for each of the years 2021-2025.

Response:

Please refer to the table below for the Company's unescalated pre-staging event costs for each year 2021 through 2025. The amounts reflected are in thousands of dollars. As shown in the table below, the unescalated amounts support additional base rate funding in excess of the currently approved $3 million annually and supports the Company's recommendation of a new base rate pre-staging reserve annual funding amount of $4 million.

Year	**2021**	**2022**	**2023**	**2024**	**2025**	**5-Year Avg.**
Pre-Staging Cost	$3,230	$5,071	$5,289	$0	$3,385	$3,395

Please refer to OCC-674, Attachment 1, Page 1 for the calculation showing how the uninflated amounts were inflated to the Rate Year. Page 2 provides the raw data and information used to derive the applicable inflation factors on OCC-674, Attachment 1, Page 1, line 15.

Date Filed: September 24, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and Michael M. Dorval
Request from: Office of Consumer Counsel

Question:

Grab and Go Costs. Refer to the response to OCC-067. Are costs associated with the Grab and Go Self Service Area included for recovery in the Rate Year? If so, provide the rate year amount by category.

Response:

The Company has not included the costs associated with the Grab and Go Self Service Area for recovery in the Rate Year.

Date Filed: September 24, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Customer Advances. Refer to the response to OCC-270. Has the Company ever included customer advances as a reduction to rate base? If so, identify the PURA precedent relied on for no longer including these as a reduction to rate base.

Response:

The Company's position on not including customer advances as a reduction to rate base has been consistent since at least the 2014 CL&P Rate Case, Docket No. 14-05-06. In that case the Company responded to a similar question:

"The Company has not included customer advances in the test year or rate year as they are refundable and the Company does not have use of these dollars," as stated in the Company's response to discovery question OCC-072 in Docket No. 14-05-06.

In the Final Decision in Docket No. 14-05-06 PURA did not reduce the Company's rate base for these refundable advances and therefore the Company has treated advances consistent with this PURA precedent.

Date Filed: September 24, 2026

Witness: Leanne M. Landry and Jeffrey D. Turano
Request from: Office of Consumer Counsel

Question:

Customer Advances. Refer to the response to OCC-270, Attachment 2. Explain the large increase in customer advances beginning in December 2025 through June 2026 over the prior years balances.

Response:

Since the beginning of December 2025, five new customer requests needing line extensions per the NB-12 policy were received, totaling $14.5M. These projects are currently in construction.

Date Filed: September 24, 2026

Witness: Jessica B. Cain, Daniel M. Traynor and Timothy J. Griffin
Request from: Office of Consumer Counsel

Question:

Uncollectibles. Refer to the response to OCC-057.

a. Explain why recoveries decreased in 2025 over prior year levels.
b. Explain whether the Company has changed collection efforts or outside vendors handing collection efforts in any of the years 2021-2025.

Response:

a. Please refer to the table below, which reflects total recoveries, including both non-hardship and hardship recoveries. In response to OCC-057[i], the Company provided the amount of non-hardship recoveries. When hardship and non-hardship recoveries are combined, total recoveries have remained relatively stable from 2023 through 2025.

In mid-2024, the Company implemented data matching with the Department of Social Services to identify customers receiving qualifying state benefits and automatically enroll eligible customers in hardship protection and the Low-Income Discount Rate. As a result of this initiative, the number of customers identified as experiencing financial hardship more than doubled, increasing to approximately 200,000 customers.

This increase in the hardship customer population resulted in a higher percentage of hardship recoveries than prior to data matching. While non-hardship recoveries declined in 2025 compared to prior years, overall recoveries remained largely unchanged. Therefore, the decrease in reported non-hardship recoveries does not reflect a material decline in total recoveries, but rather a shift in the classification of recoveries attributable to the increase in customers qualified as hardship.

Year	Total Recoveries
2021	$ 5,522,571
2022	$ 5,945,263
2023	$ 4,620,873
2024	$ 4,381,798
2025	$ 4,367,917

b. Yes, the Company initiated and completed an RFP in mid-2024 for third-party collection agencies; the contracts were awarded in Q1 2025.

Prior Referenced Response:

---

[i] OCC-057 Question:

(Uncollectible Expense) Provide the distribution revenues, distribution write-offs, and distribution recoveries for each year 2021, 2022, 2023, 2024, 2025 and year to date 2026.

OCC-057 Response:

The actual amounts of the Company's distribution revenues, write-offs, and recoveries for the requested years are set forth below:

Base Distribution Revenues:
2021 $1,109,339,802
2022 $1,058,338,369
2023 $1,096,235,185
2024 $1,111,934,261
2025 $1,128,579,493
YTD June 2026 $560,976,501

Non-hardship write-offs:
2021 $34,596,195
2022 $22,595,575
2023 $29,284,763
2024 $31,629,103
2025 $35,382,433
YTD June 2026 $14,784,645

Non-hardship recoveries:
2021 $4,301,047
2022 $4,634,163
2023 $3,487,856
2024 $3,734,582
2025 $2,869,707
YTD June 2026 $1,610,118

Date Filed: September 24, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and Elizabeth N. Jones
Request from: Office of Consumer Counsel

Question:

Payment Processing Fees. Refer to the response to OCC-058. Provide the amount of payment processing fees included for recovery in the Rate Year including all supporting calculations and documents (bids, quotes, invoices, contracts).

Response:

Referring to the Company's response to OCC-058, there are no payment processing fees charged to CL&P customers included for recovery in the Rate Year because the payment processing fees discussed in OCC-058[i] are paid for directly by the customer and are not recovered by the Company.

Prior Referenced Response:

[i] OCC-058 Question:

(Payment Processing Fees) Provide the total annual payment processing fees charged to CL&P customers by type for each year: 2021, 2022, 2023, 2024, 2025 and 2026 year to date.

OCC-058 Response:

The total annual payment processing fees charged to CL&P customers for each year, 2021, 2022, 2023, 2024, 2025, and 2026 year to date are the following for credit and debit card customers made by commercial CL&P customers:

2021: $176,573.20
2022: $252,539.35
2023: $564,996.00
2024: $333,330.55
2025: $363,762.60
2026: $162,541.20*

*2026 is through May 31, 2026

For walk-in payments, the Company contracts with Western Union who manages its authorized payment agent locations. The Company does not charge a fee to CL&P customers for payments made at these authorized walk-in locations. Fees charged to CL&P customers at third-party nonauthorized walk-in payment locations are charged and collected by the payment location, which can be up to $1.50 per transaction. The Company does not have visibility into the fees assessed per transaction at our third-party vendor's walk-in payment locations.

Date Filed: September 24, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Temporary Help. Refer to the response to OCC-359, Attachment 1.

a. Explain why the Rate Year amount should be inflated if the Company is requesting recovery of 41 new positions.
b. Explain why the company applied inflation in deriving the Rate Year amount since the costs declined each year from 2021-2025.

Response:

Part (a) and (b)

The response to OCC-359[i] relates to short-term temporary staffing hired through staffing agencies, whereas the 41 new positions correspond to the full-time equivalent employees included in the Company's payroll expense. Please refer to the Company's response to OCC-333[ii] for a discussion on the new positions requested in this application. The Rate Year temporary staffing expense is escalated by the GDP-PI as a proxy for a representative level of expense into the Rate Year as ongoing temporary staffing is expected in the Rate Year and general wages for such temporary staffing are expected to increase for cost of living adjustments.

Prior Referenced Responses:

[i] OCC-359 Question:

Temporary Help. Provide the amount of temporary help expense (direct and allocated) for each of the years 2021, 2022, 2023, 2024, 2025 and the amount included in Rate Year. The information requested is for the temporary help expenses incurred by the company to supplement its employee workforce, rather than services it always retains contractors for (e.g., janitorial, landscaping, etc.)

OCC-359 Response:

The Company interprets "Temporary Help" to mean short-term temporary staffing hired through staffing agencies. During the period requested, the Company had two outside vendor companies that acted as staffing agencies, Randstad and Allegis Global Solutions. Please refer to OCC-359, Attachment 1, for the temporary staffing expense for each year 2021 through 2025 and the Rate Year.

[ii] OCC-333 Question:

Payroll. For each of the new positions that the Company is requesting recovery of in the Rate Year, state whether the hiring of the positions are conditioned on their approval in this case.

OCC-333 Response:

The Company is providing an update for the Full Time Equivalent ("FTE") counts included in the request for recovery in the Rate Year in this response as OCC-333, Attachment 1 (note that this is an update of Exhibit CLP-REVREQ-2, Work Paper C-3.5, page 3). The Company will update the payroll expense and other affected costs as part of its next cost of service update.

The number of FTEs included in the original filing was fifty-eight (58). This number was a preliminary number and included FTEs contemplated in the Advancing the Grid plan that is above and beyond the Targeted System Plan ("TSP") requested for review and approval in this application. The updated number of incremental FTEs to be included in the Rate Year of the Company's cost of service is forty-one (41).

Included in the forty-one (41) full-time positions are twenty-one (21) in Vegetation Management, five (5) Power Quality positions, two (2) in Distribution Planning & Forecasting and one (1) Asset Health, these are contingent on PURA's approval in this case. In addition, for Grid Modernization there are seven (7) for Control Room Operations, three (3) for Data Innovation, and two (2) for Field Communications that the Company will consider hiring based on business needs and changing requirements as necessary, but most likely not all requested.

The Vegetation Management positions allow the Company the opportunity to improve the system's reliability and improve cost-efficiency by transitioning more work in-house to restructure vegetation management performance for the benefit of our customers. While the twenty-one (21) Vegetation Management positions appear to be incremental, in reality there is only 1 incremental resource. Of the twenty-one (21), eight (8) of the FTEs are the result of 16 employees who currently split their time 50%/50% between O&M and capital work shifting to solely working on the proposed combined O&M program, if approved, results in the equivalent of 8 incremental employees working on the O&M program; twelve (12) resources would be converted from contracted resources to internal resources of which the Company's proposed vegetation management expenses in Exhibit CLP-REVREQ-2, Work Paper C-3.31 reflect the reduction in outside contractor services; and one (1) resource would be truly incremental.

The Grid Modernization positions are needed to support large-scale distributed energy resource ("DER") integration and clean-energy advancement; develop and deploy advanced tools and analytics for integrated distribution system planning and grid modernization; and drive increased innovation and application of GenAI, LLM and machine learning capabilities.

The Company is also providing as OCC-333, Attachment 2, which is a corrected Exhibit CLP-TSP-3, page 43 of 149 that has been updated with the corrected number of FTEs in the parenthesis in the text boxes on the right.

Date Filed: September 24, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Refer to the response to OCC-359 explain why the Rate Year amount should be escalated since the costs declined each year from 2021-2025.

Response:

The Rate Year amount is a representative level of expense that the Company expects to incur during the Rate Year for temporary staffing. With labor costs continuing to increase, the use of the GDP-PI as a proxy for cost in the Rate Year is lower than the merit increases over the same period. Further, the 5-year and 2-year average for temporary staffing exceed the Rate Year amount, providing evidentiary support that the use of the GDP-PI is reasonable. While the Company has noted it is relying more on internal staffing, there continues to be a business need to utilize temporary staffing in various parts of the Company, as noted in the Company's response to EOE-125[i]. Further, these resources are considered staff augmentation meaning that a decrease in temporary staffing would be offset by an increase in full time FTEs. The reverse would also be true in the case the Company has a decrease in full time FTEs and needed to augment with temporary staffing.

Prior Referenced Response:

[i] EOE-125 Question:

(EXTERNAL STAFFING) Provide an unlocked Excel spreadsheet detailing the Company's 'external' average staffing levels for each year starting from 2018 through present, along with the overall gross costs. To the clear, this request is looking to identify the roles, counts, applicable external vendors, costs, and any other relevant details that could assist in minimizing follow-up interrogatories. This request is applicable to all types of external staffing including, but not limited to, vendors supporting line crew activities, customer service activities, IT development activities, etc.

EOE-125 Response:

The Company began tracking external staffing counts on a systematic, reportable basis starting in 2023. As a result, the system has data as of December 2023, and December 2024 and then by month starting in 2025 and 2026. Please refer to EOE-125, Attachment 1, for a headcount by Business Area using the respective December counts.

Please note that external staffing counts are not associated with a specific operating company. Therefore, in EOE-125, Attachment 1, the Company provides the requested data in relation to any business area that could potentially support

CL&P. This includes Shared Services Organizations such as CFO and Customer Group, as well as operational organizations such as Engineering and Safety, Training, and Fleet.

"External Staffing" referenced above is generally held to mean short-term temporary staffing that can include administrative/clerical, accounting/financial, technological, and project support. External staffing is hired through staffing agencies (i.e., temp agencies) or can been contracted directly with firms. During the period requested, the Company had two outside vendor companies that acted as staffing agencies, Randstad and Allegis Global Solutions. During the requested period, the Company directly contracted with 30 outside vendor companies. These vendors are Burns & McDonnell, TRC Engineers, Progressive Global Energy, United Utility Power Services, CHA Consulting, Capital Staffing Solutions, Leidos, RLC Engineering, Plant Forward Energy Services, Qualus, Ironhouse, Qualus Consulting, AI Engineers, ESPii, EN Specialty Services, PMA Consultants, Watkins Strategies, Airswift, Wunderlich-Malec, Power Engineers, Cascade, RCM Technologies, Global Technical Talent, Shermco Industries, EPST-A Voltyx Company, Parsons, Asplundh Engineering Services, BHI Energy, Saybrook Associates Inc., and Control Point Technologies.

The Overhead Line Department has kept internal reporting on counts for CL&P Distribution Overhead Line crews, as shown in EOE-125, Attachment 2. This includes headcounts by vendor with the averages from 2018 to June 2026.

The Company does not track staffing counts for any other types of Contractors. "Contractors" are vendors used to supplement the Company's internal work force for specific functions and projects to respond to the increase of work during peak need times including the seasonal demand of the work plan, repairs, and project management.

The gross costs on all Outside Services are included in EOE-125, Attachment 3, including all Outside Services provided to the Company by vendor. This includes the External Staffing, CL&P Overhead Line Crews and all other Contractors, as described above.

Date Filed: September 28, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Environmental Remediation Expense. Refer to WP C-3.13. Provide documentation supporting the Rate Year increases. (bids, quotes, contracts, invoices)

Response:

The Clean Up & Disposal of Waste Material Rate Year adjustment of $378,000 is driven by the adoption of Regulations of Connecticut State Agencies § 22a-134tt-1 et seq. (the Release Based Cleanup Regulations or "RBCRs"). The RBCRs were adopted pursuant to Conn. Gen. Stat. § 22a-134tt, and became effective on March 1, 2026. The Company estimated spend of $1.3 million from 2026 through 2028 to comply with the new regulations. See the table below for the Company's Rate Year Adjustment of $378,000 for Clean Up & Disposal of Waste Material calculation.

Calendar Year	Amount	Months	Monthly	Rate Year Period Mos	Rate Year Adjustment
2027	$ 545,000	12	$ 45,417	6	$ 272,500
2028	210,000	12	17,500	6	105,000
	$ 755,000				$ 377,500

The Company identified an inadvertent error in the Rate Year adjustment calculation for the Manholes & Vaults costs. The Manholes & Vaults Rate Year adjustment is revised to $48,000 from $65,000, driven by percentage increases in pricing for Clean Harbors Environmental Services, Inc. and NRC East Environmental Services Inc. Refer to the table below for the revised Rate Year Adjustment for Manholes & Vaults costs.

	Clean Harbors Environmental Services, Inc.	NRC East Environmental Services, Inc.	Other	Rate Year Amount
Test Year Charges	$ 467,204	$ 28,243	$ 4,861	$ 500,308
% Increase	10.0%	4.0%	0.0%	
Rate Year Adjustment	46,720	1,130	-	47,850
Rate Year Ending	$ 513,924	$ 29,373	$ 4,861	$ 548,158

Refer to OCC-682, Attachment 1 CONFIDENTIAL, for Clean Harbors contract agreement. Refer to Appendix PS-4 of Exhibit D – Pricing Schedule for the Year 4 increase percentage.

Refer to OCC-682, Attachment 2 CONFIDENTIAL, for NRC East contract agreement. Refer to the NRC East's Exhibit D Pricing Schedule. Refer to Attachment 2a for the Year 4 increase percentage.

Date Filed: September 24, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Industry Dues. Refer to the response to OCC-073. Do any of the organizations listed engage in advertising? If so, provide the amounts related to advertising included in the Rate Year.

Response:

Of the organizations listed in OCC-073, the Edison Electric Institute (EEI) does engage in advertising activities. Note that such advertising activities are not paid for by the Company. Henceforth, no amounts related to advertising are included in the Rate Year.

Date Filed: September 24, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray, John P. DiPaola-Tromba, Sean D. Redding and Jenna M. Turner
Request from: Office of Consumer Counsel

Question:

Arbor Day Celebration. Refer to the response to OCC-100. Provide the amount of Arbor Day Celebration costs included for recovery in the rate year by category.

Response:

The Company included $11,500 for the Arbor Day Foundation Energy Saving Trees program and $8,000 for Arbor Day Celebrations (school seedlings) in the Rate Year. Both costs are included in the Other category of Schedule C-3.31 in cost of service. As noted in Exhibit CLP-VMP-3 at page 1 (Electric Power Systems Research by the Department of Civil Environmental Engineering, University of Connecticut, Storrs, CT, USA), "urban forests change microclimate conditions, by decreasing the temperature during hot summer days and improving air quality, and also provide a more pleasant and comfortable living environment." As such, the Company's investment into programs such as the Arbor Day celebration and Arbor Day Foundation Energy Saving Trees program provide a direct benefit to customers and are appropriately included in the Company's cost of service.

Date Filed: September 24, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray, John P. DiPaola-Tromba, Sean D. Redding and Jenna M. Turner
Request from: Office of Consumer Counsel

Question:

Arbor Day Foundation. Refer to the response to OCC-100. Provide the amount paid to the Arbor Day Foundation included for recovery in the rate year.

Response:

Please refer to the Company's response to interrogatory OCC-684[i].

Prior Referenced Response:

---

[i] OCC-684 Question:

Arbor Day Celebration. Refer to the response to OCC-100. Provide the amount of Arbor Day Celebration costs included for recovery in the rate year by category.

OCC-684 Response:

The Company included $11,500 for the Arbor Day Foundation Energy Saving Trees program and $8,000 for Arbor Day Celebrations (school seedlings) in the rate year. Both costs are included in the Other category of Schedule C-3.31 in cost of service. As noted in Exhibit CLP-VMP-3 at page 1 (Electric Power Systems Research by the Department of Civil Environmental Engineering, University of Connecticut, Storrs, CT, USA), "urban forests change microclimate conditions, by decreasing the temperature during hot summer days and improving air quality, and also provide a more pleasant and comfortable living environment." As such, the Company's investment into programs such as the Arbor Day celebration and Arbor Day Foundation Energy Saving Trees program provide a direct benefit to customers and are appropriately included in the Company's cost of service.

Date Filed: September 24, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Consumer Counsel

Question:

VMP. Refer to the response to OCC-101(a). Provide the name of the contactor used for the current contract and the prior two contracts.

Response:

The Company's VMP utilizes multiple vendors across the different programs and is not restricted to a single vendor in the contracts. Please refer to OCC-101, Attachment 1 CONFIDENTIAL, for a list of vendors utilized on the four-year contract covering the term 2023-2026. Please refer to EOE-153, Attachment 1, for a list of the distribution vegetation management vendors used in years 2018-2025.

Date Filed: September 24, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Consumer Counsel

Question:

VMP. Refer to the response to OCC-102 Attachment 1. Provide the amounts by category for each year 2021, 2022, 2023, 2024, 2025 and the rate year.

Response:

Please refer to EOE-142, Attachment 1, for the VMP actuals for years 2018-2025. The Rate Year is provided in OCC-102, Attachment 1.

Date Filed: September 25, 2026

Witness: Jared A. Lawrence, Brendan J. O'Brien, Timothy W. McGrath, Garrett J. Murray and Berney Bhajjan
Request from: Office of Consumer Counsel

Question:

Credit/Collections. Refer to the response to OCC-109. Provide the amount of Alorica costs incurred for each of the years 2021, 2022, 2023, 2024, 2025 and included for recovery in the rate year.

Response:

Please refer to OCC-688, Attachment 1, for the amount of Alorica costs incurred for the years 2021 through 2025, and the Rate Year.

Date Filed: September 24, 2026

Witness: Elizabeth N. Jones
Request from: Office of Consumer Counsel

Question:

Fee Free. Refer to the response to OCC-141

a. Provide the calculations used to derive the 9% increase in volume.
b. Provide documentation supporting the 8.5% in card processing fees. (invoice, contract, quotes).

Response:

a. Please refer to OCC-689, Attachment 1.

b. The 8.5% increase in card processing fees was calculated using the below:
    i. ($1.53 - $1.41)/$1.41 = .085
    ii. To view the full contract, please reference OCC-139, Attachment 1 CONFIDENTIAL. For details specific to this question refer to page 62, for the Client-Fee Pricing Matrix.

Date Filed: September 25, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray, Leanne M. Landry and John G. Griffin
Request from: Office of Consumer Counsel

Question:

Revenew Audits. Refer to the response to OCC-142.

a. Provide the amounts recovered related to costs in 2024 and 2025 by vendor, broken out by storm and non-storm.
b. State how the recoveries were reflected in the rate year. If they were not reflected explain how ratepayers will receive the benefit of the savings.

Response:

a. The Company received bill credits in the state of Connecticut in 2024 and 2025 from the Sparks and S.O.S. audits in the amount of $107,923 and $87,600, respectively. Please refer to OCC-690, Attachment 1, for the invoice level detail outlining the credit balances applied during this period. These vendors have not performed any non-storm work for Eversource.

   As outlined in PURA's July 29, 2026, Final Decision in Docket No. 25-12-13 the full value of the negotiated vendor concessions resulting from the Revenew audits was removed from the 2018 – 2023 storm costs approved for recovery (See Docket No. 25-12-13 Final Decision pages 70, 95-96). Any necessary adjustments related to PURA's Final Decision in Docket No. 25-12-13 will be updated at a future date in this proceeding.

b. These bill credits were applied to invoices received for storm MS24G and MN25K as referenced in OCC-690, Attachment 1. As outlined above these credits will be reflected as a reduction to the 2018 – 2023 storm costs incurred, as ordered in PURA's Final Decision in Docket No. 25-12-13. The Company plans to address all necessary adjustments as a result of this decision in a subsequent cost of service update.

Date Filed: September 24, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Advertising. Refer to the response to OCC-261.

a. Provide all advertising expense included for recovery in the Rate Year by program/category.
b. Also provide the comparable expenses for each of the years 2021, 2022, 2023, 2024, and 2025.

Response:

As indicated in the Company's response to OCC-261[i], the Company interprets this question to be asking about "political," "institutional" or "promotional" advertising, defined under General Statutes Section 16-19d(a). The Company has not incurred political, institutional, or promotional advertising expenses in any of the time periods reflected and is not requesting any costs for recovery in the Rate Year.

Prior Referenced Response:

[i] OCC-261 Question:

(Advertising Expense) Please provide the total advertising expense (direct and allocated) by program for each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the Rate Year.

OCC-261 Response:

The Company interprets this question to be asking about "political," "institutional" or "promotional" advertising, which General Statutes Section 16-19d(a) defines as follows:

- "Political advertising" means "any advertising for the purpose of influencing public opinion with respect to any legislative, administrative or electoral decision or with respect to any controversial issue of public importance."
- "Institutional advertising" means "any advertising which is designed to create, enhance or sustain a public service company's image or good will with regard to the general public or its customers."
- "Promotional advertising" means "any advertising that has the purpose of inducing the public to select or use the service or additional service of a public service company or select or install any appliance or equipment designed to use such service, provided such advertising shall not include advertising authorized by order or regulation of the Public Utilities Regulatory Authority."

The Company has not incurred political, institutional, or promotional advertising expenses in any of the time periods reflected.

Date Filed: September 28, 2026

Witness: Craig Dikeman, Matthew J. Correia, Leanne M. Landry, Jeffrey D. Turano and John P. DiPaola-Tromba
Request from: Office of Consumer Counsel

Question:

Question: Capital Projects. Refer to the response to OCC-267 Attachment 1. Provide supporting documentation (bids, quotes, invoices, contracts) for each of the projects listed.

Response:

Please refer to OCC-692, Attachment 1, for an index of projects listed in OCC-267 as well as where their supporting documentation can be found in OCC-692, Attachment 2 CONFIDENTIAL through OCC-692, Attachment 8 CONFIDENTIAL.

Date Filed: September 30, 2026

Witness: Craig Dikeman, Matthew J. Correia, Leanne M. Landry, Jeffrey D. Turano and John P. DiPaola-Tromba
Request from: Office of Consumer Counsel

Question:

Capital Projects. Refer to the response to OCC-267, Attachment 1. Provide supporting documentation (bids, quotes, invoices, contracts) for each of the projects listed.

Supplemental Response

Please refer to OCC-692, Attachment 2 REDACTED, through OCC-692, Attachment 8 REDACTED.

Original Response

Please refer to OCC-692, Attachment 1, for an index of projects listed in OCC-267 as well as where their supporting documentation can be found in OCC-692, Attachment 2 CONFIDENTIAL, through OCC-692, Attachment 8 CONFIDENTIAL.

Date Filed: September 24, 2026

Witness: Donald J. Scacco Jr., Digaunto Chatterjee and Douglas P. Horton
Request from: Office of Consumer Counsel

Question:

Lobbying/Advertising. Refer to the response to OCC-276, Attachment 1.

a. For each Eversource employee that serves on the committees listed, state whether their work on the committees are done during working hours. If so, provide the total fully loaded salary included in the rate year and the percentage of time spent on the committees.
b. Also identify which committees have lobbying and advertising activities and the percentage of the committees' time spent on those activities.

Response:

a. As described in OCC-276[i], one of the most important benefits of membership in EEI committees and communities is access to industry collaboration and benchmarking opportunities. EEI brings utilities together to share operational best practices, lessons learned, and emerging strategies in areas such as storm restoration, safety performance, wildfire mitigation, distribution automation, asset management, customer service, and grid modernization. Additionally, corporate service areas such as Insurance, Risk Management, Accounting, Finance, Supply Chain and Information Technology can access benchmarking information and best practices to ensure efficient, cost-effective service delivery. These forums allow companies to learn from one another's experiences and accelerate adoption of proven practices.

   It is important to note that EEI committees and communities are designed to enhance the services employees provide to the regulated utilities in their normal course of work. For example, the employees shown as members of the Accounting Standards Committee on OCC-276, Attachment 1, are Eversource Energy Service Company ("EESCO") Accounting professionals who utilize their membership to support the accounting services rendered to the regulated utilities. The Accounting Standards Committee's focus includes: accounting standards and reporting requirements, including Federal Energy Regulatory Commission ("FERC") and Generally Accepted Accounting Principles ("GAAP"), technical guidance on financial reporting, regulatory compliance and industry-specific accounting issues and collaboration with professional bodies, such as the Financial Accounting Standards Board ("FASB"), Public Company Accounting Oversight Board and FERC to address emerging standards and regulatory changes. As such, this committee is a beneficial resource group and tool utilized by the accountants during work hours. The

time spent as a member of the Committee helps to ensure the accounting services are rendered in an efficient, effective and cost-effective manner. As such, the time "served" on this Committee is not tracked separately and labor is charged consistently with their typical labor charging in support of core accounting responsibilities and services rendered.

b. Employee time spent on lobbying activities is recorded in FERC Account 426.4 and is not included in the cost of service. EEI committee members do not engage in any direct lobbying as part of their participation in EEI committees, communities or task forces. Please refer to OCC-693, Attachment 1, for a description of relevant EEI committees and communities.

Prior Referenced Response:

---

[i] OCC-276 Question:

(Edison Electric Institute Dues) Identify all Company employees (CL&P, Service Company, Eversource) that serve on EEI's Board of Directors as well as all committees.

OCC-276 Response:

Please refer to OCC-276, Attachment 1 CONFIDENTIAL, for a list of Company employees (CL&P, Service Company, Eversource) that serve on Edison Electric Institute's ("EEI") Board of Directors and the committees they serve on.

For an investor-owned electric utility such as Eversource, membership in EEI provides significant operational, regulatory, and strategic value. While EEI delivers benefits across advocacy, safety, industry collaboration, and policy development, its most important contribution for a company responsible for emergency preparedness and storm restoration is its leadership of the electric industry's mutual assistance network.

EEI administers and supports the national mutual assistance framework that enables utilities to request and provide restoration crews, equipment, and management resources during major emergencies. This framework is built on formal mutual assistance agreements, Regional Mutual Assistance Groups ("RMAGs"), including the North American Mutual Assistance Group ("NAMAG"), National Response Event ("NRE") activation processes, and standardized resource coordination and reimbursement protocols.

As described in Eversource's EEI-related mutual assistance documentation, the program operates as a voluntary national partnership that allows affected utilities to rapidly supplement their workforce by obtaining skilled personnel and equipment from utilities across North America. For Eversource, this capability is critical during hurricanes, nor'easters, ice storms, and other large-scale events. It provides access to thousands of additional line workers and support personnel, streamline mobilization and reimbursement processes, and enables national coordination when regional resources become constrained.

Beyond emergency response, EEI serves as the primary trade association for U.S. investor-owned electric companies. It represents the industry's interests before Congress, federal agencies, FERC, DOE, FEMA, NERC-related policy forums, and other key stakeholders. Through this collective representation, member companies benefit from a stronger and more unified voice on issues such as electric reliability, cybersecurity, permitting reform, energy policy, grid

modernization, and infrastructure investment. EEI also provides valuable intelligence regarding emerging federal policies and regulatory developments, helping utilities anticipate and prepare for future requirements.

Another important benefit of membership is access to industry collaboration and benchmarking opportunities. EEI brings utilities together to share operational best practices, lessons learned, and emerging strategies in areas such as storm restoration, safety performance, wildfire mitigation, distribution automation, asset management, customer service, and grid modernization. Additionally, corporate service areas such as Insurance, Risk Management, Accounting, Finance, Supply Chain and Information Technology can access benchmarking information and best practices to ensure efficient, cost-effective service delivery. These forums allow companies to learn from one another's experiences and accelerate adoption of proven practices.

EEI also maintains a strong focus on safety and workforce excellence. Through conferences, committees, and working groups, member companies collaborate on occupational safety, storm response safety, transmission and distribution operations, workforce development, and labor-management relations. These forums promote continuous improvement in employee and contractor safety while helping utilities strengthen operational performance and workforce readiness.

From an Emergency Preparedness perspective, the greatest value of EEI membership remains access to the national mutual assistance and emergency response network, including NRE activation processes, RMAG coordination, and executive-level industry support during major events. The additional benefits of federal advocacy, regulatory support, industry benchmarking, safety leadership, and access to a nationwide network of utility executives and operational experts further enhance the value of membership and help position Eversource to respond effectively to both current and emerging industry challenges.

For the EEI Member List please refer to OCC-276, Attachment 2.

Date Filed: September 24, 2026

Witness: Sasha P. Lazor and Marianne H. Eichler
Request from: Office of Consumer Counsel

Question:

Incentive Compensation. Refer to the response to OCC-198, Attachment 1. Provide the same reports for 2024 and 2025.

Response:

Please refer to OCC-611, Attachment 1, for the 2024 data. Additionally, 2025 data was presented in CLP-Employee-1, Table 8.

Date Filed: September 29, 2026

Witness: Sasha P. Lazor and Marianne H. Eichler
Request from: Office of Consumer Counsel

Question:

Incentive Compensation. Refer to the response to OCC-292 Attachments 1 and 2.

a. Explain why it is reasonable for ratepayers to subsidize incentive compensation for employees falling in the "improvement needed to be a successful contributor" and the "Did not meet performance expectations" categories.
b. Explain why the number of service company employees falling in the "improvement needed to be a successful contributor" category has increased each year from 2021 through 2025.

Response:

a. As an initial matter, "ratepayers" do not "subsidize" incentive compensation. "Incentive compensation" is the variable pay component of employee wages and salaries, which is paid to employees as part of their total compensation for work performed day after day to provide safe and reliable services. Therefore, for the Company's customers, it is a necessary cost of obtaining the service that they receive. In terms of the cost of employees rated in the "improvement needed to be a successful contributor" category, it is entirely appropriate for the Company to incur this cost because the program is a performance-based *incentive* program designed to give employees the financial incentive to perform at a level that meets the Company's obligations to customers efficiently and effectively.

   Importantly, this rating does not imply that the employee is not performing their job function without any degree of competency or commitment – instead, there is simply room for improvement. When those employees have demonstrated measurable progress toward their performance objectives and are actively engaged in a documented plan to achieve sustained performance improvement, they will be eligible to receive a greater proportion of their variable pay component. That is always the Company's goal – for all employees to perform at or above expectations, to contribute meaningfully to the company and ultimately, to benefit the customers. This practice does not reward inadequate performance. Employees who fail to meet performance expectations to any extent, or without demonstrating meaningful progress, do not receive merit or incentive compensation.

b. The increase in service company employees rated “improvement needed to be a successful contributor” reflects the Company’s ongoing commitment to continuously improve the performance management process, including more training, more required check-ins and stronger expectations for leader and employee accountability.

Date Filed: September 29, 2026

Witness: Sasha P. Lazor and Marianne H. Eichler
Request from: Office of Consumer Counsel

Question:

Incentive Compensation. Refer to the response to OCC-291. The response refers to the response to OCC-201 for the information, however, OCC-201 does not contain 2025 information nor the total number of employees eligible each year as requested in OCC-291. Provide the 2025 information and the number of employees eligible for incentive compensation in each year 2021, 2022, 2023, 2024 and 2025.

Response:

OCC-201, Attachment 1, provides the number of employees eligible for incentive compensation for each year 2021 through 2025 inclusive, in the "Actual Distribution #" column on each page. The counts are provided on separate pages for each year for CL&P, EESCO, and CL&P and EESCO combined.

Date Filed: September 24, 2026

Witness: Sasha P. Lazor and Marianne H. Eichler
Request from: Office of Consumer Counsel

Question:

Incentive Compensation. Refer to the response to OCC-201, Attachment 1, pages 2, 3, 7, 7, 13, 15-19, 21 and 23. Explain why 1% of reviews were unrated.

Response:

The reviews that are indicated as "unrated" are due to two primary reasons: 1) the employee may have been hired after October 31* and therefore would not be eligible for merit or variable compensation; or 2) they may have been on a leave of absence at the time of the review.

* The Company uses the date of October 31 for administrative consistency. The actual date each year is the first bi-weekly payroll period on or around October 31.

Date Filed: September 24, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and Kara A. O'Connor
Request from: Office of Consumer Counsel

Question:

Healthcare. Refer to the response to OCC-380.

a. Provide supporting documentation (quotes, invoices, contracts) and calculations for the medical, dental and vision escalation rates.
b. Provide the working rates for each of the years 2021, 2022, 2023, 2024, 2025 and the rate year.

Response:

a. The 2027 medical, dental, and vision escalation rates shown in table 13 of Exhibit CLP-EMPLOYEE-1 were estimates as the actual escalation rates were not available at the time the Company filed its rate case. The Company is now providing actual 2027 escalation rates and supporting calculations in OCC-698, Attachment 1, and the Company will update the benefits expense and other affected costs as part of its next cost of service update.

b. Please refer to OCC-698, Attachment 2, for the medical, dental and vision net working rates for 2021, 2022, 2023, 2024, 2025 and 2027.

Date Filed: September 25, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and Denise Cosentino
Request from: Office of Consumer Counsel

Question:

Insurance. Refer to the response to OCC-376 Attachment 3. Provide the premium percentage increases for each year 2021, 2021, 2022, 2023, 2024 and 2025.Explain why accruals for uncollectible claims are included in insurance Expense.

Response:

Please refer to OCC-699, Attachment 1, for the Company's year-over-year premium increases for years 2021 through 2025. Please note that the All-Risk Property is based upon replacement cost of insurable property. During the period of 2020 through 2023, COVID and a resulting global supply chain crisis significantly raised the replacement cost of insurable property. Other increases and decreases are movements because of the insurance market experiencing catastrophic losses or evolving exposures such as cyber.

The Company clarifies that the uncollectible claims included in the insurance expense SFR are separate and distinct from the uncollectible expense included in Exhibit CLP-REVREQ-2, Schedule C-3.30 which reflects the uncollectible expense associated with normal customer billing. The accrual for uncollectible claims included in the insurance SFR is a reserve against damage to the Company's infrastructure such as poles and underground lines by third parties. Third parties are billed for the costs to repair such property and this accrual accounts for the uncollectible portion of the amount billed. The Company estimates the likelihood of recovery through the third party's insurance, settlement, legal action, or other means, and records the associated uncollectible expense. The Company makes a good faith effort to organize the SFRs with the corresponding costs associated with them. In this instance, because these are property damage claims that the Company is unable to collect from third parties, including the third party's insurance, settlement, legal action, or other means, the Company includes these costs in the insurance SFR.

Date Filed: September 24, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and Christopher Leigh
Request from: Office of Consumer Counsel

Question:

Credit Monitoring Costs. Refer to the response to OCC-20. Provide the amount of credit monitoring costs included for recovery in the Rate Year associated with this and other attacks.

Response:

The Company has no credit monitoring costs included for recovery in the Rate Year associated with any cyber security attacks.

Date Filed: September 24, 2026

Witness: Douglas P. Horton, Brendan J. O' Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Non Catastrophic Storm Costs. Refer to OCCC-383. Provide the historical uninflated amounts.

Response:

Please refer to the table below for the Company's non-catastrophic event costs in thousands of dollars in years 2021 through 2025 prior to accounting for inflation:

	(Thousands of Dollars)				
Year	**2021**	**2022**	**2023**	**2024**	**2025**
Non-Catastrophic Costs	$39,693	$24,114	$31,419	$30,361	$33,696

Please refer to OCC-701, Attachment 1, Page 1 for the calculation showing how the uninflated amounts were inflated to the Rate Year. Page 2 provides the raw data and information used to derive the applicable inflation factors on OCC-701, Attachment 1, Page 1, line 15.

Date Filed: September 29, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Legal Expense. Refer to the response to OCC-309. Provide an explanation of the increase in 2025 expense over the prior years shown.

Response:

Reviewing OCC-309, Attachment 1, please note that the payment in calendar year 2025 of $249,938 to PricewaterhouseCoopers LLP ("PwC") should be eliminated from the total recurring cost for 2025. The Company has determined that this amount pertains to the attestation that PwC performed in relation to storm costs reviewed by PURA in Docket No. 25-12-13. The Company has made no request to recover the cost of PwC's attestation in this case or any other case. Coincident with the decision to eliminate the PwC charges from recovery, the amount charged to the legal department in 2025 should have been removed from this schedule. The Company will make an adjustment to the proposed revenue requirement in the first update. Deducting this amount changes the 2025 total of recurring legal costs to $4,935,254 ($5,185,192 minus $249,938).

In addition, there is a difference of approximately $504,071 in the category of "Miscellaneous Accounting Other" between 2024 and 2025. The differential shown in this line pertains to timing of accruals and associated invoicing, which resulted in a negative adjustment across the four historical years, as compared to a positive adjustment of $268,985 in 2025. These accounting adjustments are normally recurring and result from the application of generally accepted accounting principles.

The Company expects the remainder of the itemized legal costs to be recurring following the Test Year 2025, particularly in the aggregate. Like other categories of expenses, the Company expects to experience an "ebb and flow" of legal matters, with the overall work requirements and associated costs remaining in the same range. A major driver of external legal costs is the fact that regulatory requirements have fundamentally changed since the 2020-2021 timeframe, with additional layers of complexity and new obligations for regulatory proceedings, as well as a broader range of regulatory proceedings requiring substantial work effort by the Company. The Company does not control these factors, although it must respond to meet its new obligations and requirements.

The primary reason for an increase in cost in 2025 is the cost of legal work associated with collection activities that doubled between 2024 and 2025, from $882,201 in 2024 to $1,632,968,

for a difference of $750,767. Increased collections activity occurred in 2025 -- and is continuing to occur -- due to PURA's extended suspension of collection activities between 2020 and 2024, which ended with PURA's decision dated November 6, 2024, in Docket No. 24-05-01, Order No. 3, restarting the arrearage collection practices.

Excluding this $750,767 increase in the cost of legal process for arrearage collections in 2025, the annual legal expense would be comparable across all five years, ranging from $2,287,868 to $4,184,487 in the years 2021 through 2025, or approximately $3,508,583 annually on average. With the substantial increase in collection activities excluded, the recurring legal costs for the Test Year 2025 are only slightly above the five-year average, commensurate with increased regulatory requirements for the Company's regulatory proceedings. As a result, the Company fully expects that the Test Year legal expense is recurring and representative of going-forward legal costs.

Date Filed: September 24, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Outside Services. Refer to the response to OCC-315. Provide the Rate Year amount by vendor. Provide support for Rate Year increases (quotes, contracts, invoices) as originally requested.

Response:

There was a system error in filing the original response with PURA. The full response that should have been filed with PURA is:

Please refer to OCC-315, Attachment 1, for O&M Outside Services by vendor for years 2021, 2022, 2023, 2024, 2025. The Company does not prepare the cost of service by reviewing each line item and the associated contract to support the Rate Year amounts as there are millions of line items entries within the Company's general ledger. The Company has bucketed its costs into the standard filing requirements schedules and adjusted the Test Year expenses for either known and measurable changes, or by the GDP-PI based on historical trends.

The Company has provided the contracts associated with outside services in the Company's responses to EOE-005[i], OCC-044[ii], and EOE-014[iii].

---

[i] EOE-005 Question:

(VENDOR CONTRACTS) Provide a list of third-party vendors utilized by the Company during the Test Year. For each vendor please include:

a. A brief description of the work performed; and
b. The fully executed contract with each third-party vendor including all amendments and supporting schedules. Additionally, provide any historical versions of the contract since the last rate case.

EOE-005 Response:

Please refer to EOE-005, Attachment 1, for a listing of all third-party vendors utilized in the Test Year. The contract documentation associated with EOE-005, Attachment 1, is provided in EOE-005, Attachment 2 CONFIDENTIAL, through EOE-005, Attachment 42 CONFIDENTIAL. For any contracts not provided in EOE-005, Attachment 1, please refer to OCC-044, Attachment 2 CONFIDENTIAL, and EOE-014, Attachment 2 CONFIDENTIAL.

Contracts identified as "Legacy Agreement" within EOE-005, Attachment 1, represent purchase orders that were migrated from a legacy system. Those legacy agreements may have been supported by a governing contract maintained in a separate system with terms and conditions more specific to the material or service purchased by the Company –

or may have served as standalone agreements. In those instances, documentation consists of either agreements that are managed outside of the system or individual purchase orders that served as the agreement with the associated terms.

All of the relevant charges are supported by purchase orders, which represent a form of contract, containing the Company's terms and conditions, pricing and a description of the goods or services supported. Although purchase orders are generally not dually executed, a supplier's acceptance of those terms and delivery of materials or services constitutes consent. For transactions involving low risk materials or services, or those not typically subject to negotiation, the purchase order and its associated terms are the typical mode to support the transactions.

The Company is compiling a brief description of the work performed for the approximate 559 contracts provided in EOE-005, Attachment 1, and will supplement this response as soon as practicable.

[ii] OCC-044 Question:

(Contracts) For all external line crews and vegetation contractors whose costs are reflected in the storms in this docket and for all current external line crews, please provide all contracts and addendums thereto in effect from January 1, 2024, to the present.

OCC-044 Response:

Please refer to OCC-044, Attachment 1, for a listing of external line crew and vegetation contractors whose services were utilized in the storms under review in this docket and all current external line crews. Attachment 1 includes page number references to the associated contracts, which are provided as OCC-044, Attachment 2 CONFIDENTIAL.

[iii] EOE-014 Question:

(STORM 3rd PARTY INVENTORY/CONTRACTS) Respond to the following:

a. Provide a complete listing of all outside contractors and vendors used in support of storm remediation, including a brief explanation of the work performed by each contractor and vendor.
b. Provide complete copies of all executed contracts for each vendor listed in (a) above, inclusive of pricing schedules.
c. Cite the specific documents and applicable pages that support the pricing for each contractor/vendor for each storm event for which the Company is seeking recovery in this docket.

EOE-014 Response:

a. Please refer to OCC-044, Attachment 1, for a listing of external line crew and vegetation contractors whose services were utilized in the storms under review in this docket, as well as associated contract documents. For external vendors utilized in the storms under review in this docket (and not related to line crews or vegetation management), please refer to EOE-014, Attachment 1, which lists all other contractors and vendors with a brief explanation of work performed. EOE-014, Attachment 1, includes page number references to the associated contracts provided in EOE-014, Attachment 2 CONFIDENTIAL.

   Contracts identified as "Legacy Agreement" within EOE-014, Attachment 1, represent purchase orders that were migrated from a legacy system. Those legacy agreements may have been supported by a governing contract maintained in a separate system with terms and conditions more specific to the material or service purchased by the Company – or may have served as standalone agreements. In those instances,

documentation consists of either agreements that are managed outside of the system or individual purchase orders that served as the agreement with the associated terms.

b. The contracts provided in OCC-044, Attachment 1, and EOE-014, Attachment 2 CONFIDENTIAL, all pertain to vendors providing services to the Company on storm events in 2024 and 2025, as filed in this docket. Each contract may be applicable to each storm event. Exhibit CLP-ACCT-2 (CLP-1) through Exhibit CLP-ACCT-2 (CLP-14) include a detailed listing of the vendor-invoice charges applicable to each particular storm event.

Date Filed: September 29, 2026

Witness: Brendan J. O'Brien, John G. Griffin, Garrett J. Murray, Leanne M. Landry and Jeffrey D. Turano
Request from: Office of Consumer Counsel

Question:

Payroll. Refer to the response to OCC-319 Attachment 1.

a. Update Attachment 1 to include information for 2018, 2019 and 2020.
b. Explain why the Company's O&M expense payroll has not reached $129.285 million authorized in Docket No. 17-10-46 each of the years 2021-2025.

Response:

a. Please refer to OCC-704, Attachment 1, which has been updated from OCC-319, Attachment 1, to include budgeted payroll for operating expense and capitalized work for 2018, 2019, 2020.

b. OCC-704, Attachment 1, presents an estimated budget perspective. The actual operations and maintenance ("O&M") expense for base payroll is updated in OCC-704, Attachment 2, at Line 1. OCC-704, Attachment 2, is revised from EOE-123, Attachment 1, to disaggregate deferred storm payroll and non-deferred storm payroll and to provide total O&M base payroll expense on Line 1.

As shown in the attachments, the Company's total O&M payroll expense exceeded the amount allowed in rates in Docket No. 17-10-46 for each of the years 2021 through 2025, with the exception of 2021 and 2022. In these years, the total payroll was less than the actual allowed in rates primarily due to an increased level of capital work performed and fluctuations in the overhead costs due to COVID-19 impacts. In total over the 5-year period, labor costs were in excess of the amount in rates by over $30 million.

Date Filed: September 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Payroll. Refer to the responses to OCC-322 and OCC-325. Explain why the 6/2026 CLP and EESCO FTEs have declined from 12/31/2025 amounts.

Response:

The Company is unclear of the conclusion drawn by this question that CL&P and ESC FTEs have declined from 12/31/2025 to 6/30/2026. To clarify, the Company is providing the table below which shows that the Service Company ("EESCO") FTEs increased 75 FTEs and CL&P FTEs decreased from December 31, 2025 to June 2026. The change in CL&Ps FTEs during the first half of 2026 is primarily driven by 30 retirements, 16 terminations and 20 new hires. Please refer to the table below for FTE comparison.

	December 31, 2025	June 30, 2026	Change in FTEs
Source	OCC-322	OCC-325	
CL&P FTEs	1,417	1,401	(16)
EESCO FTEs	4,493	4,568	75
Total FTEs	5,910	5,969	59

Date Filed: September 28, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and Erin M. Travassos
Request from: Office of Consumer Counsel

Question:

Signing Bonus. Refer to the response to OCC 328. Provide the Rate Year signing bonus as originally requested.

Response:

Please refer to OCC-328, Attachment 1 CONFIDENTIAL, which provides a list of signing bonuses paid by employee title with amounts paid in 2021, 2022, 2023, 2024, 2025 and YTD 2026. The amount of signing bonuses included in the Rate Year is $59,604.

Date Filed: September 24, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Shared Service Expense. Refer to the response to OCC-355. Provide the Rate Year amount as originally requested.

Response:

OCC-355, Attachment 1, details the Company's budget process, applying to the shared service organizations rather than the Eversource Energy Service Company ("ESC"). This response explains the Company's budgeting process, which is not conducted by the service-company organization, but rather from the shared services organizations that provide services through the ESC structure, including both direct and allocated (shared) costs.

In addition, OCC-707, Attachment 1, provides a separate response originally provided by the Company during the 2022 CT Management Audit that comprehensively explains the Eversource annual budget process. As explained therein, the first year of the Strategic Plan is used as the basis for the upcoming year's Corporate Operating Plan, including the capital and O&M area budget targets. The Corporate Operating Plan development takes place throughout the summer and early fall. In the August timeframe, the Vice President of Financial Planning & Analysis (FP&A) presents and discusses the proposed targets with each member of the Eversource Senior Team. The Budget & Financial Analysis Group (within FP&A) issues budget instructions to all the FP&A Budget analysts who support the business areas. This process to develop the annual Corporate Operating Plan incorporates a more in-depth review and analysis of both O&M expenses and capital projects. FP&A analysts then work with each organization, down to every cost center, to develop the organizational budgets from the ground up. Workforce requirements are reviewed by each organization as part of the overall budget development process. When all proposed budgets are accepted, the budgets are compiled into the budgeting system and incorporated into the Corporate Operating Plan.

Operating company presidents are responsible for their respective distribution operations budgets. They work closely with their area directors and managers to ensure the details of their budget align with the company goals and requirements. Operating company presidents work with their area directors and managers to review and present their budgets to the Chief Operating Officer, who then has the ultimate responsibility to present the overall Operations budget to the CFO for review and approval.

In the September/October time frame, the budget process begins for the upcoming calendar year and is finalized once reflected in the annual Corporate Operating Plan. The Corporate Operating Plan is presented by the CFO to the Eversource Energy BOT Finance Committee for review on a preliminary basis in December of each year and as a finalized plan in February of each year.

On this timeline, the Company is in the process of preparing its budget for calendar year 2027. Amounts presented for the Rate Year in this proceeding, which spans July 1, 2027, through June 30, 2028, were developed based on Test Year data adjusted forward to Rate Year as documented in the Company's filing in this proceeding.

Date Filed: September 24, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and Marianne Eichler
Request from: Office of Consumer Counsel

Question:

Severance Expense. Refer to the response to OCC-357. Explain what positions the large severance amount in 2025 relates to.

Response:

Please refer to OCC-357, Attachment 1 CONFIDENTIAL, for the positions related to the 2025 severance amount.

As indicated in the Company's response to interrogatory OCC-357[i] the amount of severance expense incurred in 2025 is higher than previous years due to activities related to organizational effectiveness. Therefore, the Company calculated an updated Rate Year amount for severance pay based on an average of 2021 through 2024. The Company will incorporate this Rate Year update as part of an overall update to its cost of service.

Prior Referenced Response:[i]

---

[i] OCC-357 Question:

Severance Pay.

a. Please provide the amount of severance expense (direct and allocated) for each of the years 2021, 2022, 2023, 2024, 2025 and the amount included in the rate year.
b. State whether the Company has or has plans to terminate any employees in the remainder of 2026, 2027 and the rate year.

OCC-357 Response:

a. Please refer to OCC-357, Attachment 1, for the amount of severance expense incurred in years 2021 through 2025 and included in the Rate Year. In preparing this response the Company identified that the amount of severance expense incurred in the 2025 Test Year and ultimately escalated for the Rate Year is higher than previous years, due to activities related to organizational effectiveness. Therefore, the Company calculated an updated Rate Year amount for severance pay based on an average of 2021 through 2024. This updated Rate Year amount is also included in OCC-357, Attachment 1. The Company will incorporate this Rate Year update as part of an overall update to its cost of service.

b. CL&P has no current plans to terminate CL&P employees under or subject to the Severance Pay Plan during the remainder of 2026 and 2027; however, the Company regularly evaluates business circumstances to ensure it is providing safe, reliable and cost-effective service to its customers, which could lead the Company to make organizational changes subject to the Severance Pay Plan in the future.

Date Filed: September 24, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

ESC Capital Cost. Refer to the response to OCC- 373.

a. Was the ESC capital funding approved in the prior rate case based on the CL&P or the weighted average ROE?
b. Provide the annual amount approved in the prior rate case for each year 2021, 2022, 2023, 2024 and 2025.

Response:

a. The ESC capital costs approved in the prior rate case (Docket No. 17-10-46) were based on the CL&P ROE of 9.25%, as calculated on Late Filed Exhibit No. 41, Attachment 1 and referenced on page 8 of the Interim Decision dated March 28, 2018.

b. The approved ESC Capital Costs amounts for 2021-2025 are based on the Rate Year 3 calculation found in Late Filed Exhibit No. 41, Attachment 1, as filed in Docket No. 17-10-46.

Year	Amount (000's)
2021	$10,802
2022	$10,802
2023	$10,802
2024	$10,802
2025	$10,802

Date Filed: September 24, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and Danielle Munson
Request from: Office of Consumer Counsel

Question:

ESC Capital Cost. Refer to Exhibit CLP-REVREQ-3 line 27 and Exhibit CLP-REVREQ-2 line 28. Explain why the Company has forecasted an increase in the rate year when the cost has decline from 2023-2025.

Response:

Eversource Energy Service Company ("ESC") capital expenditures declined from 2023 to 2025; however, the overall trend over the five-year historical period shows an overall increase from 2021 through 2025 and to the rate year, as provided on Exhibit CLP-REVREQ-3. The overall increase from 2021 and through the rate year is due primarily to the fact that ESC investment has ramped up to enable new and upgraded IT infrastructure shared by multiple operating affiliates. These IT investments were undertaken to: (1) enable business process improvements and new business capabilities via the implementation of new technology solutions; (2) improve customer interaction capabilities; (3) standardize collaboration and service technologies across the enterprise; and (4) maintain secure and supported technology solutions and cybersecurity. When new or upgraded IT infrastructure benefits more than one Eversource Energy operating company or business segment, the investment is typically made at the ESC level.

In addition, the decline in cost appearing in 2023 to 2025 was indicative of a change in the capitalization of the Service Company capital projects. Over the period 2020-2022, the debt authorization at the Service Company (as determined by the Eversource Energy Board of Trustees) remained at a fixed level. Therefore, funding for IT projects was met primarily through equity infusions from Eversource Energy until such time that the long-term debt-level authorization was changed. As a result, ESC had a higher equity capitalization through calendar year 2022 and into 2023.

As of December 29, 2023, the capital structure was rebalanced through the issuance of long-term debt in the amount of $400 million and those proceeds were used to return capital to the Eversource parent company, which reduced the equity balance by $400 million, producing an ESC capital structure of 50 percent equity and 50 percent debt.

The Company explained the factors impacting ESC's equity ratio in a discovery response provided as part of the 2022 Connecticut Management Audit. Please refer to OCC-710, Attachment 1, for

the relevant response to FTI-746-SP01 and Exhibit CLP-ELP-4, for a copy of the 2022 Connecticut Management Audit report.

Also, please refer to the table below, which provides an update to the data provided in the 2022 Connecticut Management Audit response for the EESCO capital structure for the years ended December 31, 2023-2025:

Eversource Energy Service Company										
Calendar Year End	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
Common Equity:	140,628	274,077	333,393	450,615	549,103	699,795	864,405	597,722	604,489	622,291
Debt:										
Short Term Debt	186,600	115,900	154,000	266,500	187,600	202,200	157,800	100,100	112,600	124,700
Long Term Debt	29,500	99,500	99,500	99,500	99,500	99,500	99,500	499,500	499,500	499,500
Total Debt	216,100	215,400	253,500	366,000	287,100	301,700	257,300	599,600	612,100	624,200
Total Capitalization	356,728	489,477	586,893	816,615	836,203	1,001,495	1,121,705	1,197,322	1,216,589	1,246,491
Common Equity	39.42%	55.99%	56.81%	55.18%	65.67%	69.88%	77.06%	49.92%	49.69%	49.92%
Total Debt	60.58%	44.01%	43.19%	44.82%	34.33%	30.12%	22.94%	50.08%	50.31%	50.08%
Total Capitalization Ratio (%)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

The Company is in the process of reviewing the test year proforma adjustment and increase to the rate year and will supplement this response where necessary.