Category:	Subcategory:	Set	Series	Question	Witness	RSR-163 Attachment 3, Page Citation
Finance	Affiliate Transactions	FTI-01	FTI-114	Please provide, in MS Excel worksheet format, for the years 2019 through 2021 and through Q3 2022, for each type of product and service exchanged between each Connecticut utility and affiliate companies: 1) the total amount of each major type of product and service charged by each Connecticut utility to an affiliate (including other Connecticut utilities) for each year, and 2) the total amount of each product and service charged to each Connecticut utility by affiliates for each year. For purposes of this response, charges to the utilities from shared services entities, such as Eversource Energy Service Company, may be provided by major service company or department, rather than more detailed service or product amounts.	Kirven, Debra;Munson, Danielle J	1
Finance	Affiliate Transactions	FTI-01	FTI-115	Please provide a copy of all active service agreements between each Connecticut utility and affiliates applicable to the years 2019 through 2021 and YTD 2022.	Kirven, Debra;Munson, Danielle J	3
Finance	Affiliate Transactions	FTI-01	FTI-116	Please provide a copy of Eversource's current Cost Allocation Manual.	Munson, Danielle J	4
Finance	Affiliate Transactions	FTI-01	FTI-117	Please describe the shared services organizations that provide administrative or management services directly or indirectly to the Connecticut utilities and the services they provide. By shared services organizations we mean Eversource Energy Service Company, or any other U.S. affiliate of Eversource (to the extent their management or administrative costs are directly or indirectly allocated or otherwise charged to the Connecticut utilities.	Conner, Penelope;Schweiger, Werner J;Moreira, John;Carmody, Christine M	5
Finance	Affiliate Transactions	FTI-01	FTI-118	For each of the shared services organizations providing services / charging costs to the Connecticut utilities, describe the basis for pricing the services, and indicate whether, during the years 2018 through 2022, there was any mark-up over the cost of providing the services charged to the Connecticut utilities. To the extent the pricing basis was / is cost, please indicate whether it is “fully distributed” or “fully-allocated” cost and, if it is FDC, whether it includes a rate of return and associated income taxes on assets employed in providing the services, and the basis for the rate of return used.	Munson, Danielle J	15
Finance	Affiliate Transactions	FTI-01	FTI-119	For the years 2019, 2020, 2021 and YTD 2022, for each of the shared services entities described in the previous data request, please provide an MS Excel schedule showing, for each requested year, the total amounts charged to each cost-objective (company) receiving the costs. Please break down these amounts charged by charging method (i.e., break it down into totals directly charged and amounts charged using each major allocation method.) Minor amounts charged using methods amounting to less than 5 percent of the service company’s total charges may be bundled into the category “other methods.”	Munson, Danielle J	16
Finance	Affiliate Transactions	FTI-01	FTI-120	Please provide a copy of all written internal policies and procedures currently applicable to the Connecticut utilities and their relationships and transactions with affiliates, including all shared services entities.	Kirven, Debra;Munson, Danielle J	18
Finance	Affiliate Transactions	FTI-01	FTI-121	Please provide a description of employee training currently applicable to Connecticut utility employees, and the employees of shared services entities charging costs to the Connecticut utilities. Please provide a list of currently applicable training courses / programs and describe the employees that must attend them.	Chasson-Colebourn, Alexandria;Frazier, Douglas E;Teixeira, Lucy;Kirk, Laura	20
Finance	Affiliate Transactions	FTI-01	FTI-122	Please describe the shared service company budgeting program, including the extent to which it is “zero-based” (or ground-up), or managed from top-down, total-cost-oriented basis. Describe control, if any, that the Connecticut utilities have over the amounts of centralized administrative and management services or costs budgeted and charged to them from shared services entities in the Eversource organizational structures.	Munson, Danielle J;Driscoll, Daniel C	25
Finance	Affiliate Transactions	FTI-01	FTI-123	In the Eversource kick off presentation on October 31, 2022, there was an Aquarion Organization Structure presented on slide 3 of the company's Powerpoint presentation. This organization structure showed Director positions for administrative business functions such as: Accounting, Administration, Human Resources, IT, Taxes, Corporate Communications, Business Development and Public Relations that are also provided by Eversource Energy Service Company. Please describe in detail the differences in services provided for the aforementioned administrative business functions by employees at Aquarion Water Company versus the services provided in the aforementioned administrative business functions to Aquarion by employees of Eversource Energy Service Company.	Morrissey, Donald J	26
Finance	Affiliate Transactions	FTI-01	FTI-124	Please describe what accounting system(s) or ERP system is used by Eversource Energy Service Company dating back to 2019. Please include any system changes from 2019 to present day.	Munson, Danielle J	28
Finance	Affiliate Transactions	FTI-01	FTI-125	Please give the address for all Eversource Energy Service Company locations. In addition, please give the employee headcount for each location as of YE 2019, YE 2020, YE 2021 and Q3 2022.	Marcucci, Nancy J;Pereira, Armando;Teixeira, Lucy;Lawrence, Dan	29
Finance	Affiliate Transactions	FTI-01	FTI-126	Please provide the FERC Form 60s for Eversource Energy Service Company for 2019, 2020, and 2021.	Munson, Danielle J	30
Finance	Affiliate Transactions	FTI-01	FTI-150	Please provide any management reporting for Eversource Energy Service Company and any other service company providing services to the Eversource Connecticut affiliates. This would include any budget/actual reports. Please provide these management reports for the years ending 12/31/19, 12/31/20, and 12/31/21.	Driscoll, Daniel C	31
Finance	Affiliate Transactions	FTI-01	FTI-151	Please provide any Powerpoint or similar presentations given to Senior Management that accompany the service company budgets that are submitted to senior management for approval. We would expect these presentations to include topics such as: cost increases or decreases, changes in staffing from the prior year's budget, or anything else to aid in understanding and approving the annual service company budgets. Please provide these presentations for the years ending 12/31/19, 12/31/20, and 12/31/21.	Driscoll, Daniel C	32
Human Resources	Comp & Benefits	FTI-01	FTI-154	Please list and describe any benchmarking used in setting employee benefits and compensation levels in the Connecticut utilities.	Lazor, Sasha P;Synan, Michael P;Teixeira, Lucy	34

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Human Resources	Comp & Benefits	FTI-01	FTI-155	Please provide copies of all employee incentive compensation plans applicable to employees of the Connecticut utilities and employees in other Eversource entities with management responsibility for the Connecticut utilities.	Lazor, Sasha P;Teixeira, Lucy	35
Human Resources	Staffing	FTI-01	FTI-156	Please identify and provide copies of any staffing analyses or studies involving employees of the Connecticut utilities (and other Eversource entities) performed in connection with or since 2017.	Marcucci, Nancy J;Teixeira, Lucy	36
Human Resources	Staffing	FTI-01	FTI-158	For each of the years 2017 through YTD 2022, for each of the Connecticut utilities, please provide the number of open but vacant positions at the end of each year at the department level.	Marcucci, Nancy J;Teixeira, Lucy	37
Human Resources	Workforce Planning	FTI-01	FTI-163	Please provide a description of the workforce planning process including how the Connecticut utilities are engaged in this process. Please include a discussion of how overtime and third-party contractors are considered in the process. To the extent that this process may vary between electric, gas, and water operations, please include a discussion of these differences.	Marcucci, Nancy J;Teixeira, Lucy	38
Human Resources	Workforce Planning	FTI-01	FTI-164	Is there a review of workforce requirements that considers alignment with the Eversource and utility level financial plan? Over the last four to five years, do you recall any constraint in planning workforce levels due to financial constraints?	Morrissey, Donald J;Kirven, Debra;Akley, William J;Driscoll, Daniel C;Sullivan, Stephen T	40
Human Resources	Workforce Planning	FTI-01	FTI-165	Has Human Resources retained consultants or performed any formal internal studies specific to the analysis of workforce staffing levels or organizational design within Eversource, the Service Company or the Connecticut utilities?	Marcucci, Nancy J;Teixeira, Lucy	41
Human Resources	Workforce Planning	FTI-01	FTI-166	For the period from January 1, 2019 to the present, please provide any benchmarking studies or peer group analysis specific to Networks, the Service Company or the Connecticut utilities regarding workforce staffing levels or organizational design.	Marcucci, Nancy J;Teixeira, Lucy	42
Human Resources	Workforce Planning	FTI-01	FTI-167	Does the Company use any KPIs or other metrics to track overtime levels against targets? If so, please identify how this is quantified and provide year-end data, by year, from January 1, 2019 to the present.	Driscoll, Daniel C;Desrosiers, Thomas C;Kirven, Debra;Landry, Leanne M	43
Human Resources	Workforce Planning	FTI-01	FTI-168	Please describe the Company's criteria for use of third-party contractors versus employees. Please provide a summary of third-party contractor costs as directly incurred or as allocated to each Connecticut utility from January 1, 2019 to 2021, and year-to-date 2022.	Akley, William J;Sullivan, Stephen T;Morrissey, Donald J	45
Human Resources	Workforce Planning	FTI-01	FTI-169	What is the company's overtime policy, and to what extent does the company attempt to minimize overtime costs by looking at FTE alternatives or the use of outside contractors?	Akley, William J;Sullivan, Stephen T;Morrissey, Donald J	47
Human Resources	Workforce Planning	FTI-01	FTI-170	Does the company maintain any KPIs or targets for controlling overtime?	Kirven, Debra;Landry, Leanne M;Driscoll, Daniel C;Desrosiers, Thomas C	48
Human Resources	Workforce Planning	FTI-01	FTI-171	Does the Company review overtime statistics against utility peers?	Driscoll, Daniel C;Kirven, Debra;Landry, Leanne M;Desrosiers, Thomas C	49
Human Resources	Workforce Planning	FTI-01	FTI-172	Has there been any increase in the unavailability of internal workforce resources in recent years that has caused an increase in the use of outside contractors?	Akley, William J;Sullivan, Stephen T;Morrissey, Donald J	50
Human Resources	Workforce Planning	FTI-01	FTI-173	If not provided in another discovery response, does the Company have any benchmarking data regarding use of contractors as a percentage of workforce requirements. If so, please provide any available studies from January 1, 2019 to the present.	Akley, William J;Sullivan, Stephen T;Morrissey, Donald J	51
Human Resources	Workforce Planning	FTI-01	FTI-174	Please provide a summary of the number of open positions and actual employee headcount by department, by year, as of December 31, 2019 to 2021 and as of the most recent data available for Eversource, the Service Company and each of the Connecticut utilities.	Marcucci, Nancy J;Teixeira, Lucy	52
Human Resources	Workforce Planning	FTI-01	FTI-175	Please provide historic data from January 1, 2019 to the present, by year, regarding the average age of the workforce in a level of detail currently available by organization and line of business as it relates to Eversource, the Service Company and each Connecticut utility. Please provide current projections of this data for the next three to five years, as available.	Marcucci, Nancy J;Teixeira, Lucy	53
Human Resources	Workforce Planning	FTI-01	FTI-176	Has the Company implemented any policies or programs to mitigate the impact of an aging workforce, especially considering the impact of this industry issue as it relates to electric, gas, and water operations personnel. Please provide any internal analysis of this issue as presented to executive management as of year-end, by year, for 2019 to 2021 and the most recent information available in 2022.	Marcucci, Nancy J;Teixeira, Lucy	54
Human Resources	Workforce Planning	FTI-01	FTI-177	Please address what the Company currently considers hard to fill positions at the utilities. What is the current situation in the market compared to last year? What steps is the Company taking to mitigate this situation?	Marcucci, Nancy J;Teixeira, Lucy	56
Human Resources	Workforce Planning	FTI-01	FTI-178	With regard to the Succession Planning process, please describe the extent of coverage within management positions that is subject to succession planning? Has the extent of planning broadened over the last few years? Are there any current plans to expand the number of positions subject to succession planning?	Marcucci, Nancy J;Teixeira, Lucy	58
Human Resources	Workforce Planning	FTI-01	FTI-179	Are there any KRIs associated with workforce issues such as aging workforce, talent pool shortages, etc.? If so please identify each risk identified as relevant to Eversource, the Service Company and the Connecticut utilities. Please provide relevant information for each risk by year, as of December 31, 2019 to 2021 and the most recent information available in 2022.	Cosentino, Denise M	59
Human Resources	Workforce Planning	FTI-01	FTI-180	Please discuss the extent to which the Company has developed "reskilling" programs needed to address changes in operations due to DER or other technologies that have had an impact of utility operations.	Chatterjee, Digaunto	60

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Human Resources	Workforce Planning	FTI-01	FTI-181	Please describe the succession planning process currently employed by Eversource, the Service Company and the Connecticut utilities. Please indicate how the succession planning process applies to the various levels of management and, more broadly, into the exempt workforce.	Marcucci, Nancy J;Teixeira, Lucy	62
Human Resources	Workforce Planning	FTI-01	FTI-192	Please provide a detailed listing of 3rd party contract labor spend for 2020, 2021 and YTD 2022. The listing should include the vendor's name, the specific program worked by the vendor, and the amount of spend for 2020, 2021 and YTD 2022. The listing by vendor should include the top ten vendors in each calendar year, with remaining costs lumped together to provide annual totals. The listing should also be broken out by Eversource, the Service Company and each of the Connecticut utilities. The listing should also be broken down by major business units and departments, as available.	Driscoll, Daniel C;Kirven, Debra	63
Human Resources	Workforce Planning	FTI-01	FTI-193	Please provide historic data from 2019 to 2021 and YTD 2022, by year, regarding the number of people leaving Eversource, the Service Company, and each of the Connecticut utilities due to retirements, involuntary terminations, etc. If available, also provide current projections for this data for the next three to five years.	Marcucci, Nancy J;Teixeira, Lucy	65
Human Resources	Workforce Planning	FTI-01	FTI-195	Please identify and describe the information systems used to facilitate workforce planning at each of the Connecticut utilities. Also, please describe any resource support provided by Eversource (i.e., technology, staffing, oversight) in workforce planning at the Connecticut utilities.	Teixeira, Lucy;Marcucci, Nancy J	67
Human Resources	Workforce Planning	FTI-01	FTI-196	Please describe in detail how the Connecticut utilities monitor overtime. Please provide any written variance analyses performed for overtime expenses, identify who prepares these analyses, and to whom within the Connecticut utilities and Eversource the reports are sent.	Desrosiers, Thomas C;Driscoll, Daniel C;Kirven, Debra;Landry, Leanne M	68
Human Resources	Workforce Planning	FTI-01	FTI-197	Please provide the budgeted amounts for third-party contractor expenses from 2019-2022. Also, please provide any analysis reports that explain variances in budgeted and actual contractor expenses.	Driscoll, Daniel C;Teixeira, Lucy;Desrosiers, Thomas C;Landry, Leanne M	69
Human Resources	Comp & Benefits	FTI-01	FTI-199	Please provide, for the Connecticut utilities and Eversource Energy Service Company and for the years 2019 through 2022, tables showing management employee salary grades and step bands, with applicable salary ranges for each grade and step band. For each salary grade, please include the generic title typically used for jobs in the grade (e.g. supervisor, manager, project manager, director, senior director, vice president, etc.)	Lazor, Sasha P;Teixeira, Lucy	70
Executive Management	Shared Services	FTI-02	FTI-296	What corporate functions such as HR, IT, regulatory, legal, accounting, etc. are allocated across the three CT Companies? How are they allocated and what is the process for allocation, and approval of allocation? Provide a description for the basis for the allocations, and provide documents agreed to and signed by the CT Utilities and any other companies/affiliates involved.	Munson, Danielle J	71
Executive Management	Shared Services	FTI-02	FTI-297	Describe in detail the budgetary controls that Eversource has in place to ensure maximum efficiency and benefit for the CT Utilities related to shared services.	Driscoll, Daniel C	72
Executive Management	Shared Services	FTI-02	FTI-298	Describe the degree of control, if any, each of the three CT Utilities have over the volumes or prices of the shared services charged to them.	Munson, Danielle J	73
Executive Management	Shared Services	FTI-02	FTI-299	Highlight any procedural or structural changes that have occurred as a result of COVID-19 for each of the three CT Utilities.	Sullivan, Stephen T;Morrissey, Donald J;Akley, William J	74
Executive Management	Shared Services	FTI-02	FTI-300	Provide the services, amounts and procedures utilized in relation to all entities within the Eversource corporate structure that currently directly charge or allocate costs to Connecticut utilities; describe the general basis of the allocations and clearly identify each entity with Eversource charging time to the CT Utilities'. Provide copies of the contracts executed between these entities for the last three years.	Munson, Danielle J	75
Finance	Affiliate Transactions	FTI-03	FTI-347	Referring to the response to FTI-114, Attachment 1 (ES), please provide the following information: A) Please explain the nature of the "one time charge related to the Hingham (Massachusetts water company) sale," in the amount of $11.5 million, including 1) the nature of the costs incurred by EESC and which function in EESC incurred them, and 2) how the $11.5 million amount was calculated, accumulated or determined. B) Please state whether this charge was assigned or allocated to any of Aquarion's water companies, and if so, which companies and in what amounts. C) If this charge was not allocated, assigned or billed to any of Aquarion's water companies, please describe how it was treated for accounting purposes by Aquarion.	Kirven, Debra;Munson, Danielle J	76
Finance	Affiliate Transactions	FTI-03	FTI-348	Referring to the attachments to FTI-114, specifically, the "footnotes" pages from FERC Form 1 in attachments 1, 2 & 3 (CLP), please explain the following: A) Some of the EESC function categories appear to be functions, as titled, such as "Corporate Relations," "Electric Distribution" and "Information Technology." Others appear to be types of cost, such as "Benefits," "Depreciation" and "Rate of Return." Please explain why cost categories that appear to be types of cost are grouped with what appear to be the costs of specific service company functions. B) Are the expenses in the function "Benefits" the payroll benefits associated with all Eversource employees (utility and service company), or just the service company? Please explain. C) Describe the costs in the "Depreciation" function. Is this depreciation on service company plant investment only? D) Describe the costs in the "Rate of Return" function. Is this a regulated return on investment in service company property? If not, what is it? Why is it charged to umbrella FERC account 401, Operating Expense if it is return on investment? E) In the amounts shown for various functions, over $60 million (in 2019, at least) is recorded as FERC umbrella account 412 - Revenue from Plant Leased to Others. This does not appear to be leased plant revenue. Please explain what it is and what title Eversource gives to FERC account 412.	Munson, Danielle J	77

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Finance	Affiliate Transactions	FTI-03	FTI-349	Referring to the attachments to FTI-114, specifically, the "footnotes" pages from FERC Form 1 in attachments 1, 2 & 3 (CLP), please explain the following: A) Why did EESC's depreciation costs charged to CL&P increase 74% between 2019 and 2021, from $21,865,986 to $38,083,220? What is the plant behind the additional $16.2 million in EESC depreciation charged to CL&P in 2021 compared with 2019? B) Why did EESC Engineering and Emergency Prep function costs charged to CL&P increase by 36% between 2019 and 2021, from $18,845,858 in 2019 to $25,558,065 in 2021? What is the additional $6.7 million in Engineering / Emergency Prep function cost charged to CL&P in 2021 compared with 2019? C) Why did Finance and Accounting costs charged by EESC to CL&P increase by 24%, from $14,624,106 in 2020 to $18,100,314 in 2021? WHat comprises the additional $3.5 million in CL&P's share of Finance and Accounting cost in 2021 over the cost in 2020? D) Why did EESC Rate of Return charged to CL&P increase 29%, from $22,214,097 in 2019 to $28,632,315 in 2021? What comprises the additional $6.4 million in Rate of Return charged to CL&P in 2021 over the amount charged in 2019? E) Overall, please explain why EESC costs charged to CL&P increased by 17% between 2019 and 2021, from $329.9 million to $385.7 million, a rate much higher than the rate of inflation for the two year period?	Munson, Danielle J	79
Finance	Affiliate Transactions	FTI-03	FTI-350	Referring to the attachments to FTI-114, specifically, the "footnotes" pages from FERC Form 2 in attachments 1, 2 & 3 (YGS), please explain the following: A) Why did EESC's depreciation costs charged to Yankee Gas increase 58% between 2019 and 2020, from $5,714,824 to $9,017,288? What is the plant behind the additional $3.3 million in EESC depreciation charged to Yankee in 2020 compared with 2019? B) Why did EESC Benefits costs charged to Yankee Gas increase by 21%, from $19,189,946 to $23,257,244 between 2019 and 2021? What comprises the additional $$4.1 million in Benefits costs charged to Yankee in 2021 compared with 2019? C) Why did Operations Administration costs charged by EESC to Yankee Gas increase by 24%, from $12,150,626 in 2019 to $15,055,015 in 2020? What comprises the additional $2.9 million in Yankee Gas's share of EESC Operations Administration cost in 2020 over the cost in 2019? D) Why did EESC Rate of Return charged to Yankee Gas increase 33%, from $5,397,911 in 2019 to $7,177,834 in 2020? What comprises the additional $1.8 million in Rate of Return charged to Yankee Gas in 2020 over the amount charged in 2019? E) Overall, please explain why EESC costs charged to Yankee Gas increased by 13% in one year from 2019 to 2020, from $68.7 million to $77.6 million, a rate much higher than the rate of inflation for the one year period?	Munson, Danielle J	81
Finance	Affiliate Transactions	FTI-03	FTI-351	Referring to the response to FTI-114, Attachment 2 (CLP), please: A) Identify the storm event or events responsible for most or all of the $19.2 million in "storm outage support" provided by NSTAR Electric and Public Service New Hampshire to CL&P, as shown on page 429 of FERC Form 1 for 2020. B) Identify the month or months in 2020 in which most of the support was provided to CL&P, and the approximate number of NSTAR and PSNH employees whose time was charged to CL&P. If the outage support was something other than employee labor, please describe it. C) Please describe the $4,006,888 in meters transferred by CL&P to NSTAR Electric in 2020. Specifically, how many meters were transferred, why did CL&P have so many spare meters, why were they needed by NSTAR, and what was the pricing basis for the meters transferred? D) Please describe the $6,741,305 in transmission system modifications CL&P made on behalf of NSTAR Electric in 2020. Specifically, 1) was this CL&P employee labor, and if so, how may employees were involved? 2) If it was not employee labor, what was the nature of the cost and how was the transfer price established.	Munson, Danielle J	83
Finance	Affiliate Transactions	FTI-03	FTI-352	Referring to the response to FTI-114, Attachment 1 (ES), please: A) provide a breakout, by year, of the direct labor and payroll overheads charged by EESC to Aquarion by EESC function and describe the nature of work provided by each function. B) For each functional amount provided in A, describe the allocation method used, or indicate the costs were directly charged.	Kirven, Debra;Munson, Danielle J	85
Finance	Affiliate Transactions	FTI-03	FTI-353	Referring to the response to FTI-115, Attachments 1 (AQ), (CLP) and (YGS), the EESC service agreements with CL&P and YGS each state, in Section 1, that "Service Company agrees to furnish to Associate Company if and to the extent requested by Associate Company . . . the services hereinafter referred to in Section 2 hereof at such times and for such periods as may be requird . . ." (emphasis added). A) Please describe in what practical sense Aquarion, CL&P and YGS actually "request" services from EESC and how this occurs. Separately, please explain what leverage the Connecticut utilities have, if applicable, over the nature, the price or the quantity of services provided by EESC. B) If any of the Connecticut utilities have questioned or successfully limited the type, price or quantity of services purchased from EESC in the past five years (2018 through 2022), please provide examples, including the reasons, and the dollar amounts involved. C) The same individual, Richard Morrison, signed these service agreements on behalf CL&P and Yankee Gas. As such, it appears Morrison was (or still is) and employee of Northeast Utilities, rather than and employee of either of the two Connecticut utilities. Please confirm or clarify and correct our understanding. D) Was, or is, Donald Morrissey, who signed the agreement on behalf of Aquarion, an employee of Aquarion, an employee of Eversource Energy Service Company or an employee of some other entity?	Akley, William J;Morrissey, Donald J;Sullivan, Stephen T;Munson, Danielle J	86

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Finance	Affiliate Transactions	FTI-03	FTI-354	Referring to the response to FTI-117, please answer the following questions. A) The response states that: 1) EESC functions as a cost account and tracking entity through which all shared services are provided, 2) EESC is set up to operate in this same manner with direct oversight and control resting with exectuvie leadership and the Operating Company Presidents, all actively participating in the decision-making framework, and 3) The concept is that the EVP runs the respective shared service function and is responsible for assuring the needed work functions and activities are executive efficiently and effectively. Regarding this, if there are any reports comparing EESC budgeted costs to EESC actual costs and analyzing variances (often called budget variance reports) at the EVP organization level, or at levels below the EVP organization level such as the cost center level, please provide a copy of these reports covering all EESC operations for the year to date December 2022, or if for some reason the report covering activity through December 2022 is not yet available, provide the report for year to date through November 2022. B) If there are no budget to actual comparisons done for EESC costs, please so state. C) Regarding the charts provided in response to FTI_117, Attachment 4 (ES), please describe what these report are used for, who reviews them and whether they are prepared every month.	Munson, Danielle J;Driscoll, Daniel C	88
Finance	Affiliate Transactions	FTI-03	FTI-355	Referring to the response to FTI-115, Attachments 2, 3 & 4 (AQ), please answer the following questions. A) It appears, from reviewing these agreements that shared services provided by Aquarion's parent to the water utilities are provided by employees of the Connecticut utility, which is called Aquarion Water Company, a Connecticut corporation. Please confirm or correct our understanding and define the term "Service Company" as it is referred to in these agreements. B) Assuming Aquarion's shared services are provided by employees of Aquarion's Connecticut utility, please indicate how shared services employees and functions are separated from the operational functions that are not shared and are applicable only to Connecticut operations. For example, cost centers could be the basis for separation, with certain cost centers being designated as shared and others designated as belonging to Connecticut utility operations.	Kirven, Debra	89
Finance	Affiliate Transactions	FTI-03	FTI-356	Referring to the response to FTI-114, Attachment 1 (AQ), please provide, in Excel format, for the 2019 through 2022 calendar years, Aquarion shared services charged amounts to each water company cost objective by shared services function (e.g. accounting, administration, communications, engineering, finance, etc.) and, within each functional category, by cost distribution method (amounts directly charged separated from amounts allocated on the basis of customers).	Kirven, Debra	90
Finance	Affiliate Transactions	FTI-03	FTI-357	Please describe the intercompany accounting and payment procedures for EEMC's shared services cost allocations to Eversource's subsidiaries. A) Describe how intercompany charges are recorded (e.g. a receivable by EESC and an intercompany payable by the benefiting subsidiary), and B) Describe how EESC is compensated for the services it provides, whether it has a bank balance and an account separate from other subsidiaries, and whether it is paid monthly by the subsidiaries it provides services to.	Munson, Danielle J	92
Finance	Affiliate Transactions	FTI-03	FTI-358	Please describe the intercompany accounting and payment procedures for Aquarion's shared services charges and cost allocations to the Abenaki, Massachusetts, and New Hampshire water companies. A) Describe how intercompany charges are recorded (e.g. a receivable by EESC and an intercompany payable by the benefiting subsidiary), and B) Describe how Aquarion Connecticut is compensated for the services it provides, whether it has a bank balance and an account separate from other subsidiaries, and whether it is paid monthly by the subsidiaries it provides services to.	Kirven, Debra	93
Finance	Affiliate Transactions	FTI-03	FTI-359	For calendar years 2019 through 2022, please provide, in Excel format, the customer inputs used to calculate the customer-based allocation factors used to distribute common Aquarion shared services costs among the water companies in each year.	Kirven, Debra	94
Finance	Affiliate Transactions	FTI-03	FTI-360	Regarding the example spreadsheet for CCC 025, Service COmpany Accounting, provided in response to FTI-117, Attachment 2 (ES), please: 1) indicate whether these reports are prepared for all cost centers, who is responsible for reviewing them and how they are used. 2) Financial Data on teh Eversource website covers the following electric companies: CL&P, NSTAR Electric and PSNH. What is WMECO, with separate distribution and transmission columns, in this example? Is it part of NSTAR Electric? What distinguishes amounts charged to the NSTAR column of the spreadsheet from amounts charged to the two WMECO columns? 3) In the "direct charges" section of this example, $283 is charged to "other." What subsidiary is "other"? 4) In the direct charges section of this example, $1,320 is directly charged to Yankee Gas. Please describe the nature of the service provided in this particular example, provide a breakdown of the costs (direct labor, benefits, taxes, outside services, etc.) embedded in this charge, and provide a copy of the associated timesheet or invoice which caused the charged to be directed to Yankee Gas.	Munson, Danielle J	95
Finance	Affiliate Transactions	FTI-05	FTI-390	Reference the February 10 2023 discussion between Robert Welchlin, Danielle Munson and Christopher Plecs concerning the provision of EESC accounting data for audit purposes. Please provide, as a trial run and as it is practical to produce, service company accounting data from the PowerPlan system in MS Excel format for one month which includes the following information: fiscal year, the FERC account to which the cost was charged, the EESC cost center that incurred the cost and the service company organizational group / department it is a part of, the type of cost (labor, outside services, etc.), the allocation method, and distribution dollar amounts to each cost objective entity	Munson, Danielle J	97

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Finance	Affiliate Transactions	Supplement	FTI-390-SP01	Reference the February 10 2023 discussion between Robert Welchlin, Danielle Munson and Christopher Plecs concerning the provision of EESC accounting data for audit purposes. Please provide, as a trial run and as it is practical to produce, service company accounting data from the PowerPlan system in MS Excel format for one month which includes the following information: fiscal year, the FERC account to which the cost was charged, the EESC cost center that incurred the cost and the service company organizational group / department it is a part of, the type of cost (labor, outside services, etc.), the allocation method, and distribution dollar amounts to each cost objective entity	Munson, Danielle J	98
Finance	Affiliate Transactions	FTI-07	FTI-421	Please A) provide a description of Eversource subsidiaries HWP, Rock River Realty, and the Yankee Companies (CYAPC, MYAPC & YAEC) and what they do. B) To the extent any company is subject to the jurisdiction of the FERC or other federal or state regulators, please identify the companies, the regulators that have jurisdiction and the nature of the regulation.	Hunt III, James W	99
Finance	Affiliate Transactions	FTI-07	FTI-422	Please provide a description of each company in which Eversource holds an equity ownership interest that is not fully consolidated, the percentage interest Eversource had at the end of 2022, whether EESC or any other Eversource entity provided services to the company since the beginning of 2019, and if so, the nature of the service and the approximate amount billed to the company for the service.	Munson, Danielle J	101
Finance	Affiliate Transactions	FTI-07	FTI-423	Please describe Northern Pass Transmission Company, the nature of any services EESC provides to it, the approximate annual amount of the services, and how the services are charged or allocated.	Munson, Danielle J	102
Finance	Affiliate Transactions	FTI-07	FTI-424	Please describe Hopkinton LNG Company, the nature of any services EESC provides to it, the approximate annual amount of the services, and how the services are charged or allocated to it.	Munson, Danielle J	103
Finance	Affiliate Transactions	FTI-07	FTI-425	Please provide a table showing, at the end of 2019, 2020, 2021 and 2022, the number of Eversource employees for each company, venture or other entity for which employee data was not provided in response to FTI-113 and indicate whether the employees are considered Eversource employees for the purpose of participating in pension and benefit programs. .	Marcucci, Nancy J;Teixeira, Lucy	104
Finance	Affiliate Transactions	FTI-07	FTI-426	Analysis of organizational data (FTI-113) shows Eversource Energy Service Company (EESC) has business units titled Offshore Wind Execution and Offshore Wind Siting and Compliance. The units had a combined workforce of 11 employees at the end of September 2022. A) Were the employees in these two business units formerly employees of Eversource's utilities? B) To the extent EESC provides services to Northwest Offshore or other wind ventures, are the costs directly charged, allocated or both? To the extent allocated, what allocation method is used? B) To what extent and from which EESC organizational units (including, but not limited to Offshore Wind Execution, Siting and Compliance) does EESC provide services to Northeast Offshore, LLC or any other wind ventures?	Marcucci, Nancy J;Munson, Danielle J	105
Human Resources	Compensation & Benefits	FTI-19	FTI-567	Please provide the most recent surveys identified in FTI-154: - Willis Towers Watson BenVal Survey - Willis Towers Watson compensation survey - Mercer compensation survey Please also provide any analysis of Eversource salary and benefit offerings to the aforementioned surveys between 2019 and 2022.	Lazor, Sasha P;Synan, Michael P	106
Human Resources	Compensation & Benefits	FTI-19	FTI-568	Please provide the attachments to FTI-199.	Teixeira, Lucy;Lazor, Sasha P	108
Human Resources	Compensation & Benefits	FTI-19	FTI-570	Please provide a schedule for CL&P and YGS (or for Eversource, if not available at the utility level) that shows the average annual base salary increase by Band (as described on FTI-152, Attachment 2) for the years 2019-2023.	Lazor, Sasha P	109
Human Resources	Compensation & Benefits	FTI-19	FTI-571	Please provide a summary that shows for each year from 2019 - 2022: - the corporate performance measurements used in the computation of incentive compensation - the target or target range (i.e., threshold/target/max) for each metric - the actual result of each metric - the total incentive compensation expense associated with each plan year If possible, please segregate the results for Eversource Energy, CL&P, YGS, and AQ. Please provide the data separately for each incentive compensation plan (executive, non-executive, etc.)	Lazor, Sasha P;Teixeira, Lucy	110
Human Resources	Workforce Management	FTI-19	FTI-575	For each Connecticut utility company, please provide the monthly overtime slides provided to executive leadership, as discussed in the response to FTI-196, for the months of December 2022, 2021, 2020 and 2019.	Desrosiers, Thomas C;Driscoll, Daniel C;Kirven, Debra;Landry, Leanne M	113
Human Resources	Workforce Management	FTI-24	FTI-617	Please provide the workforce summary presentations at FTI-156 for the CL&P and YGS utility subsidiaries.	Marcucci, Nancy J	115
Human Resources	Workforce Management	FTI-24	FTI-618	What was the actual employee attrition rate in 2022? What is currently projected for 2023? What does management believe has caused the recent reduction in attrition rates?	Marcucci, Nancy J;Teixeira, Lucy	116
Human Resources	Workforce Management	FTI-24	FTI-619	The most recent CEWD workforce survey was dated 2021 (provided in FTI-166). Has the 2022 report been received? If so, please provide.	Marcucci, Nancy J	117

Category:	Subcategory:	Set	Series	Question	Witness	RSR-163 Attachment 3, Page Citation
Human Resources	Workforce Management	FTI-24	FTI-620	The YGS overtime amounts provided in the tables on the Company's response to FTI-167 are sustantially lower than the overtime amounts reported on the monthly operations briefing reports provided on FTI-575 and FTI-287. For example, on FTI-287, Att. 4 (ES), p. 12 & 13, Gas Operations overtime expense were $6,364.5K and $12,676K for O&M and Capital, respectively, while the table on FTI-167 shows 2021 YGS overtime expenses of $2,500K and $3,800K for O&M and Capital, respectively. Similar differences were observed in 2019 and 2020. 1. Are the amounts reported in the table on FTI-167 correct? 2. If these amounts are correct, where is the remaining gas operations overtime incurred? 3. Please provide updated amounts for O&M and Capital overtime at CL&P, YGS and AQ through 12/31/22.	Desrosiers, Thomas C;Landry, Leanne M;Kirven, Debra	118
Human Resources	Workforce Management	FTI-24	FTI-621	Please provide executive summary reports on succession planning outcomes from 2019 through 2022 for nonexecutive positions. Also, please provide the most recent executive succesion planning documents provided to the Board of Trustees. Have there been any material changes to the executive succession planning process since 2019?	Marcucci, Nancy J;Teixeira, Lucy	120
Human Resources	Workforce Management	FTI-24	FTI-622	What positions has Eversource identifed to be critical skill roles? What positions have been added or removed from this designation since 2019?	Marcucci, Nancy J	121
Human Resources	Workforce Management	FTI-24	FTI-623	Please provide the most recent update to the enterprise risk evaluation for talent acquisition and retention (see FTI-179, Att. 2 (ES)). If any KRI's in the most recent report is not rated "on target", please indicate the actual and target metric scores, and identify the action plans management has implemented to address the elevated risk.	Cosentino, Denise M;Marcucci, Nancy J	122
Human Resources	Workforce Management	FTI-24	FTI-624	Please provide the HR strategy documents for Talent Acquisition and Learning & Development that have been recently developed, as indicated in the Mitigation section of the enterprise risk evaluation provided in FTI-179, Att. 2 (ES).	Marcucci, Nancy J	123
Human Resources	Workforce Management	FTI-24	FTI-625	The enterprise risk evaluation at FTI-179, Att. 2 (ES) states that the Company planned to "implement benefits progam enhancements". What recent enhancements has Eversource implemented to improve employee recruitment and retention?	Synan, Michael P	124
Human Resources	Compensation & Benefits	FTI-24	FTI-632	With regard to salary bands, where did Eversource employees, on average, fall on the range of the salary bands in each year from 2019 through 2022 (at whatever measurement date the Company used in its analysis). If available, please also provide this data for CL&P and YGS employees at the respective utility level.	Lazor, Sasha P	125
Finance	Affiliate Transactions	FTI-29	FTI-680	During the June 15 2023 service company cost discussion with Danielle Munson, Leanne Landry, Tom Desrosiers and John Griffin, it was noted that Eversource Service Company made a conscious decision regarding the breakout of budget and actual cost data by the service company; specifically that costs would be centrally controlled by the individual EVP organizations within the service company, and that costs would not be budgeted or tracked as distributed to subsidiaries. Please clarify and / or expand on this and explain why the decision was made to budget and control costs at the service company level without providing information at the distributed cost (subsidiary) level.	Dan Driscoll	126
Executive Management	Shared Services	FTI-32	FTI-707	In reference to Steve Sullivan's interview, with respect to how resource re-allocation decisions can be made in the event of an emergency, if a major storm event occurred in New Hampshire or Massachusetts, could the CT Company presidents could dispatch CT-specific crews to the affected Eversource jurisdiction with approval from the Senior Team? If so, how would the request and approval be made - would the affected president ask the Senior Team who asks Mr. Sullivan, or would the affected president ask Mr. Sullivan who asks the Senior Team, or is the Senior Team uninvolved in such a decision?	Dick Tobin	129