Date Filed: October 16, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: ALLCO

Question:

(ALLCO-034(c) — cost tracking for this proceeding.) The Company's response to ALLCO-034(c) states that it "is tracking the costs associated with the redaction and confidentiality-designation work and plans to seek recovery for these costs in this proceeding." (a) Identify the system, account, project number, work order, or other code the Company uses to track those costs. (b) State whether the Company tracks, by the same or any other means, every other cost of its attendance in, participation in, preparation for, or appeal of this proceeding — including outside counsel and consultant fees, expert fees, and the time of Company and ESC employees — and, if not, identify each category that is not tracked and explain how the Company proposes to demonstrate that such costs have been excluded from rates as § 16-243p(b) requires. (c) Produce, in native Excel format, the current balance of each tracked category of proceeding-related cost, by vendor or employee group and by month, from May 20, 2026 through September 30, 2026.

Response:

(a) These costs are directly invoiced and itemized for recovery in this proceeding.

(b) The Company will itemize and summarize the actual rate case expenses invoiced throughout this proceeding. Also, the Company will update the rate case expense during the proceeding for known and measurable costs incurred by PURA, the OCC, and other state agencies to participate in the rate proceeding that are passed through to the Company. Please refer to the Company's response to ALLCO-078[i] for treatment of internal resources participating in the rate case.

(c) Please refer to ALLCO-027, Attachment 9, for the summary billed by vendor through June 2026. The Company will periodically update the rate case expense incurred.

Prior Referenced Response:

[i] ALLCO -078 Question:

(Follow-up to ALLCO-030.) The response cross-referenced OCC-438, which contains no itemization. Itemize the approximately $3.1 million of rate case expense in Exhibit CLP-REVREQ-9 by vendor or firm, matter or workstream, and amount; identify each Company or ESC position (by title) whose Test Year or Rate Year payroll, incentive compensation, or benefits include time associated with attendance in, participation in, or preparation for rate

proceedings, and the amounts included; state whether any rate-proceeding-associated costs are recorded outside Exhibit CLP-REVREQ-9 — including in payroll, A&G, service-company charges, or any deferral — and identify the amounts and locations; and state the total of all costs associated with rate proceedings initiated on or after January 1, 2024 that are included anywhere in the proposed revenue requirement

ALLCO-078 Response:

The rate case expense in Exhibit CLP-REVREQ-9 in the amount of $3.1 million is itemized by vendor and Exhibit CLP-REVREQ-2, WP C-3.36, at page 10, shows the annual amortized rate case expense proposed in the revenue requirement. Additionally, please refer to ALLCO-027 Attachment 9, for a summary of billed rate-case expenses by vendor through June 30, 2026.

As outlined within Exhibit CLP-REVREQ-9, all rate case expenses requested for recovery are from external vendors/contractors. There are no internal payroll, labor or benefits costs included within the $3.1 million rate case expense outlined in Exhibit CLP-REVREQ-9.

Please note that the Company does not incur incremental payroll, labor or benefits costs when preparing, filing or adjudicating a rate case. All internal labor associated with this proceeding is staffed with current employees that work for the Company on a permanent basis, which means that there is no additional internal cost caused by the rate case. The Company's departments handling the rate case is the Connecticut revenue requirements Group; the Connecticut rates group; and the internal legal department. The test year for this case is fiscal year ending December 31, 2025, and the internal work on the rate case is exclusively contained in fiscal year 2026, and the Company has confirmed that there is less than $10,000 recorded in 2025 in relation to the rate case. Please refer to the Company's response to OCC-332,[i] for a detailed explanation as to how the Company calculates its test year pro-forma and rate year payroll expense. Applying the Company's calculation of payroll expense, there are no payroll, labor or benefit costs pertaining to the rate case in the proposed revenue requirement