Date Filed: October 16, 2026

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

Question:

(Follow-up to ALLCO-059 and ALLCO-002 — CIAC offset timing and rate base.) The Company's response to ALLCO-059 states that CIAC "would not be considered a component of rate base until the underlying capital project is placed in service," that "the underlying capital project costs in rate base would be wholly offset by CIAC at the time of final project billing and reconciliation," and that the Account 252500 balance was ($28,277,769) at June 2026. (a) Identify, in native format, each interconnection project placed in service from January 1, 2018 through June 30, 2026 for which CIAC or other interconnection-customer payments were collected but final project billing and reconciliation had not been completed as of June 30, 2026, stating for each the in-service date, the amount collected, the plant cost recorded, and the elapsed time since in-service. (b) State the aggregate plant in service at June 30, 2026 attributable to such projects that is included in rate base in this proceeding without a corresponding CIAC offset, and the revenue-requirement effect of that inclusion. (c) State the Company's policy on the time within which final project billing and reconciliation is to be completed after in-service, and the average and maximum elapsed time actually experienced for projects placed in service in each year 2018 through 2025. (d) State whether the Company earns a return on plant funded by interconnection-customer payments during the period between in-service and reconciliation, and if so quantify it for the Test Year. (e) State the date by which the Company will serve the supplementation promised in its response to ALLCO-059, and identify each element of that interrogatory it contends cannot be answered and why.

Response:

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

Without waiving said objection, please refer to the Company's response to ALLCO-002[i] and ALLCO-103[ii]. ALLCO-059[iii] will be updated when our analysis is complete.

Prior Referenced Responses:

[i] ALLCO-002 Question:

State the total dollar amount of CIAC and interconnection-related payments collected from DER and QF interconnection customers in each year 2018 through 2025, and explain precisely how those amounts are reflected in (a) rate base, (b) the Test Year revenue requirement, and (c) the Rate Year revenue requirement proposed in this docket, identifying the specific schedules and workpapers.

ALLCO-002 Response:

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

Without waiving said objection, please refer to the Company's response to ALLCO-001[i] for CIAC year-end balances from 2018 through 2025. CIAC and interconnection-related payments received by the Company reduce the cost of construction or plant placed in service. CIAC is recognized as an offset to the underlying capital project. CIAC would not be considered a component of rate base until the underlying capital project is placed in service. At that time, the underlying capital project costs in rate base would be wholly offset by CIAC at the time of final project billing and reconciliation. In the Company's next cost of service update, the rate base and the Rate Year revenue requirement will reflect the CIAC and the underlying capital project cost for projects placed in service

[ii] ALLCO-103 Question:

For each calendar year 2017 through 2025, state the number of distributed-generation interconnection projects for which construction was completed, and, of those, the number for which a final accounting or reconciliation of actual costs against amounts collected was performed and the number for which a final accounting report was issued to the interconnecting customer. Identify the written policy or procedure governing when a final accounting is performed and when a report is issued to the customer, including any standard interval after project completion, and produce it. If no written policy exists, state so and describe the practice and who administers it

ALLCO-103 Response:

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

Without waiving said objection, the final accounting process is performed manually and is not tracked or maintained in PowerClerk. The data is entered and tracked across multiple systems. Accordingly, the requested information is inconsistent or not available in Power Clerk and would require a manual review of the underlying records.

Section 1.2 of the PURA-approved Interconnection Guidelines states, in part, "At the conclusion of the project, the EDC will reconcile actual vs. estimated cost and reimburse or bill the Generator accordingly. Cost estimates provided to applicants will be subject to a six-month true-up." Please also refer to the Company's response to ALLCO-005.

[iii] ALLCO-059 Question:

For each project or interconnection for which the Company collected, billed, or recorded contributions in aid of construction ("CIAC") — including any percentage overhead or "CIAC" charge applied to interconnection study, upgrade, or construction costs, and any SHARE or other prepaid capital contribution treated as CIAC — in each year 2018 through 2025 and in the test year, provide a schedule, in native (Excel) format, identifying:

(a) the project or interconnection name and work-order number;
(b) the customer or counterparty type (distributed generation, qualifying facility, third-party attacher, municipal, or other);
(c) the construction or upgrade cost of the project;
(d) the CIAC amount collected or billed, stating separately the base construction component, each overhead or loader component and the percentage applied, and any tax gross-up;
(e) the FERC account(s) in which each amount was recorded and the amount, if any, netted against or offsetting plant in service; and
(f) whether the amount has been the subject of any final accounting, true-up, reconciliation, or refund, and if so the amount and date of any refund and any interest paid. Reconcile the annual totals in this schedule to (i) the annual CIAC totals provided in response to Q-ALLCO-002, and (ii) the "Deferred Taxes on CIAC, Net of Gross-up" amounts included in rate base on Schedule B-1.0 ($35,961,000 for the test year), identifying the CIAC balances from which those deferred tax amounts are derived.

ALLCO-059 Response:

CL&P objects to this request on the ground that it is an improper effort by ALLCO to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.
Without waiving said objection, CL&P does not track or maintain information on interconnections in a format that is commercially reasonable for the Company to collect and provide a response to the entirety of the interrogatory. As of the date of this response, CL&P is querying its system to try to collect and provide as much of the requested information as possible and will supplement this response with whatever requested information can reasonably be provided.

In an effort to be responsive to the interrogatory in the immediate term, please refer to the Company's response to ALLCO-001i for CIAC year-end balances from 2018 through 2025, as well as the FERC account used to record the CIAC activity. CIAC is recognized as an offset to the underlying capital project. CIAC would not be considered a component of rate base until the underlying capital project is placed in service. At that time, the underlying capital project costs in rate base would be wholly offset by CIAC at the time of final project billing and reconciliation. In the Company's next cost of service update, the rate base and the Rate Year revenue requirement will reflect the CIAC and the underlying capital project cost for projects placed in service not yet already reflected in the balances as of December 31, 2025.