STATE OF CONNECTICUT
PUBLIC UTILITIES REGULATORY AUTHORITY

APPLICATION OF THE CONNECTICUT LIGHT AND POWER COMPANY D/B/A EVERSOURCE ENERGY TO AMEND ITS RATE SCHEDULES	:	**DOCKET NO. 26-05-10**
	:	**SEPTEMBER 9, 2026**

COMMENTS OF ALLCO FINANCE LIMITED ON THE COMPANY'S SEPTEMBER 9, 2026 MOTION FOR EXTENSION OF TIME TO REPLY TO MOTION NO. 40

I. INTRODUCTION

Allco Finance Limited ("Allco") submits these comments on the September 9, 2026 motion of The Connecticut Light and Power Company d/b/a Eversource Energy ("CL&P" or the "Company") for an extension of time, to September 14, 2026, to reply to Allco's motion to compel production of the audit reports (Motion No. 40). **Allco does not oppose the requested extension.** The request is modest and the Authority's disposition of Motion No. 40 will not be prejudiced by three additional days. Allco files these comments for one reason only: the motion embeds two characterizations of Motion No. 40 that are inaccurate, and Allco does not wish its consent to the schedule to be mistaken for acquiescence in them.

II. LABELING THE AUDIT REPORTS "PRIVILEGED" IS A CONCLUSION, NOT A SHOWING.

Twice in two pages, the motion describes the documents Allco seeks as "protected by the attorney-client privilege and attorney work product doctrine." That is the very question Motion No. 40 presents, and it cannot be answered by recital. Under Connecticut law the party asserting privilege bears the burden of establishing it as to each communication, and the attorney-client privilege protects communications made in confidence for the purpose of seeking or giving legal advice — not business documents as a class. *See Metropolitan Life Ins. Co. v. Aetna Casualty & Surety Co.*, 249 Conn. 36, 52-53 (1999); *Shew v. Freedom of Information Commission*, 245 Conn. 149 (1998); *Olson v. Accessory Controls & Equipment Corp.*, 254 Conn. 145 (2000). Internal audit reports are, in the ordinary course, business records prepared by audit professionals for management — a genre this Authority's July 10, 2026 Procedural Order lists among materials

"typically subject to protected treatment" as confidential business information, not as privileged attorney communications. Procedural Order Regarding Protected Materials at 3.

The record already contradicts a categorical privilege claim. On September 1, 2026, the Company produced fifty-two internal audit reports in response to OCC-307 — filed confidentially, but produced. A genre-wide privilege cannot be squared with genre-wide production to another party in the same proceeding. And the Authority itself has demanded consultant workpapers and supporting materials in RRU-027, RRU-031, and RRU-034. Whatever reply the Company files on September 14, it will need to carry its burden document by document, with the specificity the Authority requires: "more than conclusory language, generalized allegations or mere arguments of counsel." Procedural Order at 2, *quoting New Haven v. Freedom of Information Commission*, 205 Conn. 767, 776 (1988).

III. *IN CAMERA* REVIEW IS THE ROUTINE PROCEDURE, NOT AN "EXTRAORDINARY REMEDY".

The motion describes the relief sought in Motion No. 40 — which includes, in the alternative, *in camera* review of any documents as to which privilege is claimed — as "the extraordinary remedy." That description inverts settled practice. *In camera* inspection is the ordinary, prudent mechanism by which a tribunal tests a contested claim of privilege or confidentiality: it protects the claimant fully while the claim is adjudicated, and it is precisely how Connecticut tribunals resolve disputes of this kind rather than accepting labels on faith. *See, e.g., Shew v. Freedom of Information Commission*, 245 Conn. 149 (1998) (privilege claims resolved on *in camera* inspection of the disputed records). Allco proposed *in camera* review as the *less* intrusive alternative to immediate production. If the Company regards even that as extraordinary, its forthcoming reply should explain what procedure it contends the Authority may use to test its privilege assertions — because the one thing the Authority cannot do is sustain them sight unseen.

IV. CONCLUSION.

Allco does not oppose the Company's request for an extension to September 14, 2026. Allco reserves all rights with respect to Motion No. 40, including the right to respond fully to the

Company's reply, and nothing in Allco's consent to the schedule should be read as agreement with the characterizations addressed above.

ALLCO FINANCE LIMITED

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CERTIFICATION

This is to certify that on this day, the foregoing document was filed with the Public Utilities Regulatory Authority, and copies were served upon each person designated on the Authority's official service list in this proceeding in accordance with R.C.S.A. § 16-1-15.

/s/ Thomas Melone
Thomas Melone