Date Filed: November 03, 2026

Witness: Warren R. Boutin, Brendan J. O'Brien and Garrett J. Murray
Request from: ALLCO

Question:

(Overheads recovered in base rates ─ Docket No. 17-10-46.) State: (a) the amount of administrative and general expense, engineering and supervision, construction overhead, and other indirect cost included in the distribution revenue requirement approved in Docket No. 17-10-46, by FERC account, and the amount of each proposed in this docket; (b) the capitalized overhead and clearing-account rates (including the engineering, supervision, administrative, and construction-overhead loaders identified in ALLCO-102, Attachment 1) in effect in each year 2018 through 2026, and the dollar amount of overhead capitalized to distribution plant in each year; (c) for each year 2018 through 2025, the dollar amount of overhead charged to interconnection customers and other customer-funded work orders through those loaders, and whether that amount was credited against the overhead pool recovered through base rates, capitalized plant, or both ─ identifying the account and the credit; (d) whether any portion of the overhead charged to interconnection customers consists of costs that are also recovered from all customers through base rates set in 17-10-46 or proposed here, and if the Company contends there is no such double recovery, the reconciliation that shows it; and (e) the percentage overhead rate applied to customer-funded interconnection work in 2018, when 17-10-46 rates took effect, and each change since, with the approval for each change.

Response:

CL&P objects to this request on the ground that it is 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. 3:36-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Without waiving said objections, please refer to the Company's response to ALLCO-044[i], which is responsive to the question.

Prior Referenced Response:

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[i] ALLCO-044 Question:

With respect to each cost category included in the percentage overhead or "CIAC" rates applied to interconnection upgrade, study, and construction costs charged to distributed generation, qualifying facility, and other interconnection customers (including, without limitation, project management, engineering and supervision, administrative and general expense, employee benefits or compensation loaders, insurance, and Eversource Energy Service Company charges): (a) identify each such cost category and its share of the overhead rate in effect in each year 2018 through 2025; (b) state whether the costs in each such category were included, in whole or in part, in the test-year cost of service and revenue requirement approved in the Company's most recent prior general distribution rate proceeding, Docket No. 17-10-46, and therefore recovered from all ratepayers through base distribution rates during 2018 through the present; (c) if the answer to any part of subpart (b) is affirmative, explain why applying overhead rates that include the same cost categories to amounts charged to interconnection customers does not result in the Company recovering the same costs twice — once from ratepayers generally and again from interconnection customers; (d) quantify, for each year 2018 through 2025, the total dollar amount of overheads collected from interconnection customers in cost categories that were also reflected in base rates; and (e) state whether amounts collected from interconnection customers through overhead rates are recorded as a credit or offset to the corresponding expense or plant accounts recovered in base rates and, if not, where those amounts are recorded, consistent with the Company's description of its netting treatment of third-party attacher billings in its response to RRU-002.

ALLCO-044 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 note that capital expenditures (direct costs and overheads applied to those amounts) are entirely billed to the interconnection customer and reimbursed through the CIAC process; therefore, these asset additions are not included in rate base. Please refer to ALLCO-064 for additional discussion on the CIAC rate and ALLCO-003ii where the Company goes into more detail on the CIAC Tax Adder.