Date Filed: November 05, 2026

Witness: John G. Griffin, Leanne M. Landry, Danielle J. Munson and Marisa B. Paruta
Request from: Office of Education, Outreach, and Enforcement

Question:

(STORM FLEET-DEPRECIATION/RATE OF RETURN) Refer to Response to EOE-178, Att.1. Provide an unlocked Excel spreadsheet demonstrating the calculations supporting the Service Company Depreciation and Rate of Return amounts reported within the Storm Fleet Clearing by CE-2025 tab.

As part of the response, identify all inputs and assumptions and provide citations, where possible. Additionally, identify any changes to the Company's calculation approaches for 2024 or 2025.

Response:

During the Company's evaluation of the underlying data needed to prepare a response to this discovery, it was determined that certain Eversource Service Company (ESC) depreciation expense costs included in EOE-178, Attachment 1[i], for the years 2024 and 2025 were inadvertently applied to the incorrect calendar year and the ESC Rate of Return was based on information that had been further updated but not reflected in the calculation.

This necessitated Eversource's calculation of the pool of ESC Fleet Vehicle costs, by year, which allocates these costs to the Eversource enterprise electric utility major storm work orders that occurred within each year of 2024 and 2025, to be revised and re-allocated based on calendar year utilization. Therefore, the Company is providing a revised attachment in EOE-178RV01, Attachment 1, to update the costs charged to the CL&P catastrophic storm work orders in 2024 and 2025 for both ESC Rate of Return and ESC depreciation expense. In addition, the information provided in this response conforms to the revised calculation and will reconcile to EOE-178RV01, Attachment 1.

Please refer to EOE-395, Attachment 1, and EOE-395, Attachment 2, for the calculations supporting the ESC Rate of Return for 2024 and 2025, respectively, as adjusted in the Storm Fleet Clearing response to EOE-178RV01, Attachment 1. The ESC Rate of Return was adjusted to reflect the updated ESC Fleet Vehicle depreciation rates effective January 1, 2024. ESC implemented an enhancement in the ESC Fleet Vehicle depreciation rate calculation, using the last state-regulatory commission approved Eversource corporate-wide electric utility base distribution

rate case fleet vehicle depreciation rates for similar class vehicles. These most recent approved depreciation rates are used to develop an ESC Fleet Vehicle composite depreciation rate and updated accordingly. Therefore, the ESC Rate of Return for 2024 and 2025 were revised to reflect an updated net plant asset value (book cost less accumulated depreciation, as adjusted for new depreciable lives) for the ESC Fleet Vehicles, and appropriately include all vehicles utilized for Eversource enterprise-wide storm restoration efforts. As a result of these revisions, the ESC Rate of Return for 2024 and 2025, as adjusted, are higher by $103,132 and $77,688, respectively.

Please refer to EOE-395, Attachment 3, for the calculations supporting the ESC Depreciation expense for 2024 and 2025, as adjusted in the Storm Fleet Clearing response to EOE-178RV01, Attachment 1. As a result of the revised depreciable lives to align with the depreciation rates most recently approved in base distribution rate cases, as well as removal of costs that were inadvertently included in the 2025 calendar year, the net change to the ESC Depreciation expense for 2024 and 2025, as adjusted, are lower by $2,527,098 and $298,466, respectively.

Prior Referenced Response:

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[i] EOE-178 Question:

(STORM FLEET) Refer to Response to EOE-031, including Att. 1. Provide an unlocked Excel spreadsheet detailing the each storm fleet cost for 2024 through present. As part of the response, please provide both a summary of the storm costs by category and a detailed listing of storm fleet costs that can be used to sample individual expenses. EOE refers the Company to Docket No. 25-12-13, Interrog. Resps. EOE-666, Att.2 and EOE-722, Att.1 for the costs by category (EOE-666, Att.2) as an example of the detailed listing of individual expenses (EOE-722, Att.1). Separately, provide the individual number of "hours used" by state (i.e., CT, MA, NH).

EOE-178 Response:

Please refer to EOE-178, Attachment 1, for the details of the storm fleet costs for 2024 through June 2026. Included is the invoice listing of "other outside services" expenses similar to what was provided in EOE-666 from Docket No. 25-12-13.

Please refer to EOE-177, Attachment 1, for the individual number of "hours used" by state.