Date Filed: October 20, 2026

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

Question:

(Follow-up to ALLCO-020 and ALLCO-021 — Eversource Legal time records and charging of attorney time to construction and offshore wind projects.) The Company's response to ALLCO-020(a) states that Eversource Legal attorneys "are employees of Eversource Energy Service Company, who charge their time to the respective Eversource affiliates who receive their legal services," and ALLCO-020(b) states that the Competitive Business practice area provides "legal support for Eversource's investment in non-regulated investments and Eversource's continued role, as service provider, overseeing onshore construction for active offshore wind projects." (a) State whether Eversource Legal attorneys, paralegals, and legal support staff maintain time records. If they do, identify the system in which the records are kept, the increment of time recorded, the level of detail captured (affiliate, company, project, work order, matter, task), whether entries are made contemporaneously, the retention period, and who reviews the records before time is charged. If they do not, describe precisely how attorney time is "charge[d]" to affiliates as stated in ALLCO-020(a), including the allocation basis, who determines it, how often it is revisited, and the documents that record it. (b) Identify each construction project — including each capital, substation, transmission, distribution, AMI, grid-modernization, or other project carrying a work order or project code — and each offshore wind project, including each project for which Eversource Energy or any affiliate acts as service provider overseeing onshore construction, on which any Eversource Legal attorney, paralegal, or legal support staff performed work in 2025 or in 2026 to date, and for each state the affiliate or company that is the client and the practice area(s) involved. (c) For each project identified in (b), state whether Eversource Legal time was recorded to that project and, if it was, provide for each month of 2025 and of 2026 to date the hours and loaded cost recorded, by employee title, the affiliate, company, work order, or project code to which the time was charged, and the amount charged directly or allocated to the Company; where time was not recorded to the project, state how the Company determined the portion of Eversource Legal cost attributable to it. (d) State the total hours and loaded cost of Eversource Legal time devoted in 2025 and in 2026 to date to offshore wind and other non-regulated matters, and state whether any part of that cost was charged to the Company directly or reached the Company through the service-company allocation reflected in ALLCO-022, Attachment 1, and the amount; if the Company contends that none did, describe the controls that produce that result, identify the person responsible for applying them, and produce the documents establishing them. (e) State whether Eversource Legal time devoted to construction projects is capitalized to the project or expensed, identify the policy governing that determination and the amounts capitalized and expensed in 2025 and in 2026 to date, and state whether any capitalized legal cost is included in the rate base or plant additions proposed in this Application and, if so,

where. (f) Produce the time records responsive to (c) and (d) in native format, under the protective order in this docket if the Company contends they are confidential.

Response:

PURA's June 2, 2026, Notice of Proceeding in Docket No. 26-05-10 states that, upon a receipt of a completed application from Eversource to amend the Company's existing rate schedules, PURA will conduct a contested proceeding to review Eversource's application. Eversource objects to Allco's effort to litigate an issue that is outside the scope of this rate case proceeding. Considering the statutory 350-day timeframe to issue a final decision on the Company's application and the number of interrogatories issued in this proceeding to-date, the litigation of issues irrelevant to the Company's application threatens to adversely impact the orderly conduct of this proceeding.

Without waiving said objection, the Company states as follows:

a) Eversource employees are responsible to record their time each week in the WorkForce system. The employee's direct manager(s) is responsible for timely reviewing and approving as accurate and compliant with Company policies the time and expenses of that employee, as well as other employees in that business group. The Time Reporting Policy requirement to directly charge each subsidiary company when possible is generally interpreted to mean that if four or more hours in a week are worked on behalf of a subsidiary or project, that time must be directly charged to that subsidiary or project. The Company provided the Time Reporting Policy in response to EOE-060[i].

b) The Company did not include any legal costs associated with any offshore wind and other non-regulated matters in the Company's test year or rate year legal expenses and costs. Please refer to the response to ALLCO-022[ii] and ALLCO-022, Attachment 1 CONFIDENTIAL, for the development of the Company's Legal function costs in Company's cost of service and in the Rate Year.

   There were two Company construction projects that the Legal Department attorneys charged their time to in 2025 and 2026. The Principal Counsel attorney provided legal support to negotiate and review easement terms for new distribution service connections and equipment installed at the reconstructed Norwalk High School. The Counsel/Senior Counsel attorney provided legal support to negotiate an expansion of an existing easement for our Stevenson substation facility, which is located on land owned by this hydroelectric generation station.

Company Code:	Line of Business:	Employee Title	Legal Cost Center	Accounting Work Order	Work Order Description	Hours Charged Year 2025	Hours Charged Year 2026	Status of Project
11	11100	Principal Counsel	09N	80302519	Annual Distribution Line work - Calvin Murphy Norwalk		4	Completed Construction status as of August 2026; the remaining labor and other charges still to be classified.
11	11100	Counsel/Senior Counsel	1FE	80292510	Stevenson 14A Distribution Station Upgrade	5		Open - project not completed

c) The projects listed above in part (b) had legal employee time charged to the project work orders. The total cost of the legal charges, including overheads allocated, has not been determined at this point in the project lifecycle process.

d) The Company did not include any legal costs associated with any offshore wind and other non-regulated matters in the Company's test year or rate year legal expenses and costs. Please refer to the Company's response to ALLCO-022 and ALLCO-022, Attachment 1 CONFIDENTIAL, for the development of the Company's Legal function costs in the cost of service and in the Rate Year.

e) The Eversource Accounting Policy Statement # 8, Capital versus Expense Criteria, details the framework for determining whether expenditures should be capitalized versus expense. These Eversource accounting policies were provided in response to EOE-060, Attachment 3 (providing the referenced Capital versus Expense Criteria policy).

f) The Legal Department employee time records are confidential and not probative outside the context of a review of the related projects.

Prior Referenced Responses:

[i] EOE-060 Question:
(ACCOUNTING POLICY MANUALS) Provide both a detailed listing of all Accounting Policy Manuals or Procedures, along with copies of the actual documents.

EOE-060 Response:
Listed below are the Company's Accounting Policy Statements (APS). Please note there are gaps in policy numbers as statements have been retired, merged and some were transferred to Corporate Policies:

- EOE-060, Attachment 1a, APS01 - Project Authorization
- EOE-060, Attachment 1b, APS01 - Appendix 2 Operations PAF Form
- EOE-060, Attachment 1c, APS01 - Appendix 3 Corp Shared Services PAF Form
- EOE-060, Attachment 1d, APS01 - Appendix 4 Supplement Request Form
- EOE-060, Attachment 1e, APS01 - Appendix 5 Sub Board Approval Template
- EOE-060, Attachment 1f, APS01 - Cost Tables for PAF Forms
- EOE-060, Attachment 2, APS03 - Capitalization of Computer Software Purchased or Developed for Internal Use
- EOE-060, Attachment 3, APS08 - Capital Versus Expense Criteria
- EOE-060, Attachment 4, APS11 - Unvouchered Liabilities
- EOE-060, Attachment 5, APS13 - Sundry Billing
- EOE-060, Attachment 6, APS15 - Balance Sheet Account Reconciliation
- EOE-060, Attachment 7, APS16 - Journal Entry Approval
- EOE-060, Attachment 8, APS18 - Accounting for Real Estate Transactions
- EOE-060, Attachment 9, APS21 - Financial Disclosures
- EOE-060, Attachment 10, APS23 - Materiality Considerations in Financial Reporting
- EOE-060, Attachment 11, APS24 - Derivative Accounting
- EOE-060, Attachment 12, APS25 - Communication of Accounting Changes
- EOE-060, Attachment 13, APS26 - Uncertain Tax Positions
- EOE-060, Attachment 14, APS27 - Preliminary Survey and Investigation Costs

[ii] ALLCO-022 Question:
State, for each year 2018 through 2025, the Test Year, and the proposed Rate Year, the total annual cost of the internal legal function (including compensation, benefits, occupancy, technology, library/research services, and allocated overheads), and the amount of that cost charged or allocated to the Company; identify the allocation methodology and allocation factor(s) used (referencing, as applicable, the cost allocation methodologies produced in response to EOE-066); and identify the FERC account(s) and the specific revenue requirement schedules and workpapers in this docket in which the amounts allocated to the Company appear.

ALLCO-022 Response:
Please refer to ALLCO-022, Attachment 1 CONFIDENTIAL. The Company's Legal function proposed total compensation in the Rate Year is $4.940 million reflected in Exhibit CLP-REVREQ-2, Schedules C-3.5 Payroll Expense, C-3.6 Employee Variable Compensation, C-3.7 Officer Variable Compensation and C-3.12 Employee Benefits. Please refer to the Company's response to OCC-332 for the allocation methodology and factors used in the cost of service.