Date Filed: October 30, 2026

Witness: Danielle J. Munson
Request from: Public Utilities Regulatory Authority

Question:

(EMPLOYEE BENEFITS) Ex. CLP-REVREQ-2, Sch. C-3.12. Provide an explanation for the allocation methodology used to distribute costs from EESCO across each of the employee benefit cost categories listed on Schedule C-3.12, page 1. Show the total costs incurred on the EESCO level for each category prior to the allocation and the associated calculation that derives the Test Year.

Response:

For an explanation of the allocation methodologies, please refer to RRU-108, Attachment 1, for Eversource Energy Service Company ("ESC") FERC Form 60 annual filing that present these methodologies on Schedule XXI.

Please also refer to EOE-066, Attachment 1, for the ESC Cost Allocation Manual and additional details regarding the allocation methodologies and a list of rate codes.

Please refer to RRU-108, Attachment 2, for the 2025 Test Year ESC allocation methodologies and allocation rate codes used to distribute costs to each of the employee benefit categories listed on Schedule C-3.12, page 1. The Labor Misc 1 methodology was utilized to allocate costs to the subsidiaries and business segments as the cost causation of benefit costs relates to Eversource Energy Service Company employees; therefore, distributed labor is the methodology utilized to allocate these costs. The Labor Misc 2 methodology was utilized for benefit costs that also relate to the operating company employees.