Date Filed: September 28, 2026

Witness: Christopher E. Colorio and Mark P. Baldwin
Request from: Office of Education, Outreach, and Enforcement

Question:

(STORM RESTORATION) Refer to Response to EOE-020, Att. 1. Respond to the following:

a. Referring to column F (EVENT TYPE), explain what this column represents and specifically identify what "OUT" versus "NON" represents.

b. Referring to column K (ACT-CUST-OUT), explain what this column represents and specifically identify what a "0" represents.

c. Explain how the Company aligns outages to the different storm events and provide all relevant policies or procedures. As part of the response, using the MS24A event as an example, explain how the Company determined that the various new outages on January 11, 2024, would be aligned to the MS24A event when the Company's response to EOE-19, Att. 2, identified that demobilization occurred on January 9, 2024.

Response:

Please refer to the Company's response to EOE-265[i].

Prior Referenced Response:

[i] EOE-265 Question:

(STORM RESTORATION) Refer to Response to EOE-020, Att.1. Respond to the following:

a. Referring to column C (EVENT COUNT), explain what this column represents and identify the situations where a '1' versus a '0' would be reported.

b. Referring to column D (DEVICENAME), explain what information has been provided and provide a description for each type of item reported. For example, the Company appears to have reported approximately three dozen types of line items to include FUSE_OH, SCADA_REC, SS_T_CS, etc.

c. Referring to column F (EVENT TYPE), explain what this column represents and specifically identify what "OUT" versus "NON" represents.

d. Referring to column K (ACT-CUST-OUT), explain what this column represents and specifically identify what a "0" represents.

e. Explain how the Company aligns outages to the different storm events and provide any relevant policies or procedures. As part of the response, using the MS24A event as an example, explain how the Company determined that the various new outages on January 11, 2024, would be aligned to the MS24A event when the Company's response to EOE-19, Att. 2, identified that demobilization occurred on January 9, 2024.

EOE-265 Response:

a. Column C (EVENT COUNT) identifies whether a record represents a unique outage event. A value of 1 denotes the initial outage event and is included in the total event count. A value of 0 denotes a subsequent restoration segment, switching operation, or additional restoration activity associated with a previously counted outage event. OMS stores these restoration activities as separate records to document the progression of restoration efforts; however, they are not considered separate outage events. Accordingly, only the initial record for a given outage event is assigned an Event Count of 1, while all subsequent records related to that same outage event are assigned an Event Count of 0.

Column D (DEVICENAME) identifies the electric system device associated with the outage or operational event. The field consists of a device-type code followed by a unique identifier used within the Company's OMS system to distinguish individual assets. The device-type code identifies the category of equipment involved in the event, while the remaining portion of the field identifies the specific asset.

Common device-type codes reported in the attachment include, but are not limited to:

Device Type	Description
XF_OH	Overhead transformer
XF_UG	Underground transformer
XF_NET_POS	Network transformer
FUSE_OH	Overhead fuse
FUSE_UG	Underground fuse
REC_1P	Single-phase recloser
REC_3P	Three-phase recloser
SCADA_REC	SCADA-controlled recloser
SCADA_REC_3P	SCADA-monitored three-phase recloser
LB_SW_OH	Overhead load-break switch
LB_DSC_OH	Overhead load-break disconnect switch
SS_D_CB	Distribution substation circuit breaker
SS_D_SW	Distribution substation switch
SS_D_REC	Distribution substation recloser
SS_D_XF	Distribution substation transformer
SS_T_CS	Transmission/substation circuit switcher
SS_T_SW	Transmission/substation switch
ELB_DB	Underground dead break elbow device

ELB_LB	Underground load break elbow device
1P_TS	Single-phase trip saver
2P_TS	Two-phase trip saver
3P_TS	Three-phase trip saver

b. Column F (EVENT TYPE) identifies the type of OMS event record associated with the incident.

"OUT" indicates an outage event that resulted in one or more customer's being interrupted and requiring restoration.

"NON" indicates an event that did not result in a customer outage but still required utility response, investigation, switching, equipment inspection, repair, or other operational actions. These events are recorded in OMS because they represent actual system incidents or operating conditions that required company attention; however, they are not considered customer outage events because no customers lost electric service as a result of the event.

c. Column K (ACT-CUST-OUT) represents the number of customers who were actually without electric service for the event record. A value greater than 0 indicates the number of customers who were confirmed to be without power as a result of the event. A value of 0 indicates that no customers were actually without power for that event record.

A value of 0 can occur for several reasons. For example, a customer may contact the Company to report a service outage, but subsequent investigation determines that the customer has electric service and no interruption exists. In those cases, an OMS record is still created to document the reported condition and the Company's response; however, because no customer was actually without power, the ACT-CUST-OUT value is 0.

Similarly, OMS records may be generated for operational investigations, switching activities, equipment conditions, repairs, or restoration-related actions where customers are not without service. In these situations, the ACT-CUST-OUT value of 0 indicates that there were no customers out of service for that specific record.

Additionally, records classified as EVENT TYPE = NON do not represent customer outage events and therefore will have an ACT-CUST-OUT value of 0. While these events may require utility response, investigation, repair, or other operational actions, they do not result in customers losing electric service.

Accordingly, ACT-CUST-OUT reflects the number of customers who actually did or did not have power for a given OMS record, rather than the number of outage reports received.

d. The Company aligns outages to storm events based on the cause of the outage and its relationship to storm-related damage or conditions, rather than solely on the status of contractor or mutual assistance resources. Outages may continue to be associated with a storm event after external resources have been demobilized if the outage is determined to have resulted from damage or conditions created by that storm.

The Company reviews outage information, field observations, damage assessments, cause codes, repair records, and other operational information when determining whether an outage should be attributed to a storm event. This review may identify outages that occur after the peak restoration period but are nevertheless attributable to storm-related damage.

With respect to MS24A, the Company's response to EOE-19, Attachment 2, identified January 9, 2024, as the date external storm-response resources were demobilized. The demobilization of contractor, mutual assistance, or other external resources does not necessarily indicate that all storm-related restoration activities were complete. Following demobilization, the Company may continue to perform repair work, corrective maintenance, damage remediation, and storm-related cleanup using internal resources.

Accordingly, restoration and repair activity that occurred on January 11, 2024, remained aligned with the MS24A event because they were determined to be associated with damage or conditions resulting from the January 9-10, 2024 storm event. Although those outages may have occurred after external resource demobilization, the Company determined they were storm-related and therefore appropriately remained assigned to the MS24A storm event for reporting purposes.

In summary, the date of external resource demobilization is not the sole criterion used to determine whether an outage is attributed to a storm event. Storm attribution is based on the relationship between the outage and the storm-related damage or conditions that caused the outage, regardless of whether restoration and repair activities are being performed by external or internal resources.

Date Filed: September 28, 2026

Witness: Christopher E. Colorio and Mark P. Baldwin
Request from: Office of Education, Outreach, and Enforcement

Question:

(STORM REPORTING) Refer to Response to EOE-007. The Company's response included an attachment that referenced multiple filings within Docket No. 25-12-13 (i.e., EOE-57, EOE-75, and EOE-213). Identify the specific storm events from 2018 through 2023 where the Company did not file or could not locate a post storm event report as being filed with the Authority in accordance with Docket No. 86-11-18.

Response:

Post-event reports are required in certain circumstances pursuant to Order No. 6 Compliance issued in Docket No. 86-11-18, DPUC Review of Performance of UI, CL&P and SNETCO in Restoring Service After Storm Carl. The expectations have not changed from this decision to the present. Order No. 6 provides:

> Commencing from the date of the Decision, May 12, 1987, each of the Companies shall file a Report, including time series details of service restoration, to the Public Utilities Regulatory Authority within 14 days of complete restoral of customer service following the implementation at any level of its respective Emergency Plan.

Based on the language of Order No. 6, post-event reports are required only for those storm events where the Company "implemented" a level of its ERP. Thus, the Company is not required to file a 14-Day Report if the ERP is "activated" but never "implemented." This distinction between "activation" and "implementation" is incorporated into CL&P's ERP.

In the sequence of steps taken to prepare for an oncoming storm event, the decision to pre-stage crews is based on several considerations, including the requirement to comply with the minimum staffing requirement of the ERP. The Incident Commander activates the ERP by a "declaration," which is based on potential storm conditions and impacts to the electric distribution system. The "specific criteria" that must be met for pre-staging are that:

- CL&P's Incident Commander determines that circumstances warrant activation of the ERP;
- Pre-staging of resources is appropriate as part of the ERP activation to facilitate the efficient restoration of service to potentially affected customers;

- Pre-staging of resources will be required CL&P to incur incremental cost due to the circumstances at hand; and
- CL&P provides written notice to PURA informing PURA of: (1) the activation of the ERP; (2) the event classification declared; and (3) the decision to pre-stage resources with the potential to incur incremental cost.

Decision, December 17, 2014, Docket No. 14-05-06, Application by The Connecticut Light and Power Company to Amend its Rate Schedules, at 87 (referring to the "specific criteria" delineated in the Testimony of Company Witness Kenneth Bowes at page 50).

Pursuant to Section 2.5 of the Company's ERP, Readiness Conditions, "activation" of the ERP occurs in anticipation of "Emergency Conditions." Section 2.5.4 establishes that ERP activation occurs when "Emergency event conditions are imminent that will cause or have caused significant impact to the Electric System or one or more Eversource business units." Under Section 2.6 of the ERP, if an Emergency Event is likely and is expected to cause significant outages or damage to the distribution system, then the Incident Commander declares an ERP Event, indicating a formal initiation of the ERP.

This declaration constitutes the "activation" of the ERP Event by the Incident Commander, in advance of the onset of actual weather conditions, and when the emergency is "imminent," as required by the ERP. However, in some circumstances the actual weather conditions may be less impactful than anticipated (or may fail to materialize at all), in which case it is not, ultimately, necessary to "implement" the ERP expanded organization and, instead, the Company's electric operations group is able to manage response and restoration activities while standing down the full ERP organization. Mobilizing the full ERP organization creates costs and complications for the workforce both personally and in terms of performing their usual job functions. If costs, inefficiencies and inconveniences can be avoided because the storm is not as impactful as anticipated, then the most appropriate actions is to not undertake the "implementation" of the expanded ERP organization.

The Company did not file 14-Day Reports for storms MS18H, MS21M, MN21P, MS22A, MS22C, MS22D, MS22E, MS22F, MS22G, MN23B, MS23C, MN23T, and MN23AB, because an ERP was either not declared or implemented for these events.

The Company is not able to locate any record of filing a post-event report for storms MS21A and MS21L.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio and Mark P. Baldwin
Request from: Office of Education, Outreach, and Enforcement

Question:

(EXTERNAL VENDOR STORM BILLING GUIDANCE) Refer to Response to EOE-023. The Company was requested to provide "copies of all policies, procedures, or other guidance, including guidance on billing hours worked (i.e., travel, standby, and work classifications) provided internally and externally with line crew, damage assessor, and vegetation crew vendors". The Company's response referenced the contracts but did not include actual guidance to include the ERSG-Contractor Obligations – Instructions provided in response to EOE-059 within Docket No. 25-12- 13. Respond to the following:

a. Provide the ERSG-Contractor Obligations – Instructions previously provided in Docket No. 25-12-13 at EOE-059, Att.1. Additionally, identify all revisions to the referenced instructions for storm events through 1Q25, if applicable.
b. Provide all additional policies, procedures, or other guidance that may have been omitted from EOE-023 and discuss all changes that occurred through 1Q25 storm events.

Response:

Please refer to EOE-173, Attachment 1, for a copy of the hiring package that is sent to each contractor when hired. Minor modifications to the package have been made over time, however the company has not saved the different revisions.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, Craig Dikeman and Matthew J. Correia
Request from: Office of Education, Outreach, and Enforcement

Question:

(MASTER SERVICE AGREEMENT) Refer to Response to EOE-024. Please provide a copy of every template Master Service Agreement (MSA) utilized by the Company since 2018, indicating the period of time each template was utilized. Identify all "template" changes made to the MSA since 2018, along with the respective dates of the changes. Additionally, please confirm that the MSA included standard language that stated "Standby Rates apply to labor resources only" for each storm event included in the Company's submission.

Response:

Please refer to EOE-174, Attachment 1 CONFIDENTIAL, and EOE-174, Attachment 2 CONFIDENTIAL, for the changes to the Master Service Agreement Templates.

- EOE-174, Attachment 1 CONFIDENTIAL, shows the redlines/revisions made to the MSA template from 2017-2022, effective August 18, 2022.

- EOE-174, Attachment 2 CONFIDENTIAL, shows the redlines/revisions made to the MSA template from 2022-2024, effective November 22, 2024.

- EOE-174, Attachment 3 CONFIDENTIAL, contains the revisions made to the Exhibit B Pricing Schedules between 2017 and 2022, as well as 2022 and 2024.

The contractual time periods covered in response to EOE-024[i], were 2018-2020, 2020-2025, and 2025-Present. These Master Service Agreements do not include the provision stated in the question of "standby rates apply to labor resources only." This standby language is included in the Line Crew Emergency Response agreements. For example, please refer to OCC-044, Attachment 2, Pg.at page 874, Exhibit A.

Prior Referenced Response:

[i] EOE-024 Question:

(MASTER SERVICE AGREEMENT) Provide a copy of the Company's Master Service Agreement (MSA) with each line crew contractor effective from 2018 to present. Further identify all changes made to the MSAs since 2018.

EOE-024 Response:

Please refer to EOE-024, Attachment 1, for a listing of all line crew contractors with Master Service Agreements associated with charges related to line crews represented in EOE-051, Attachment 1. Copies of vendor Master Service Agreements not already provided in OCC-044 are provided in EOE-024, Attachment 2 CONFIDENTIAL through EOE-024, Attachment 9 CONFIDENTIAL.

In some cases, the Master Service Agreements served as the governing contract and were provided as part of OCC-044, Attachment 2 CONFIDENTIAL, as those contracts supported storm activities. Those contracts are represented in EOE-024, Attachment 1, and will reference OCC-044, Attachment 2 CONFIDENTIAL.

There is no feasible manner for the Company to identify all revisions made to each Master Service Agreement over the extended period and scope requested. Updates have been made to the Master Service Agreement templates that serve as the baseline for the Company's contracts. Although numerous modifications were made from 2018 to present, the primary changes were to establish separate master agreements for blue sky work versus ERP work and to more clearly define rates for line crews as part of the Company's continuous improvement efforts.

Date Filed: September 28, 2026

Witness: Craig Dikeman and Matthew J. Correia
Request from: Office of Education, Outreach, and Enforcement

Question:

(CONTRACTS) Refer to Responses to OCC-044, and EOE-024. Compare and contrast the Confidential information provided in OCC-044, versus EOE- 024. As part of the response, explain why the Company included certain contracts in OCC-044, that were not consistent with the contracts provided in EOE-024, Att. 1. As an example, OCC-044, Att. 1, references Contract Nos. CW2292868 and CW2281565 for the Asplundh Construction Corp vendor where neither contract was referenced in EOE-024, Att. Specifically, EOE-024, Att. 1, references Contract Nos. CW2241580 and CW2280421. To the extent that the contracts are for different effective periods, please identify each vendor's respective contract number(s), and provide the applicable contract term.

Response:

The question to OCC-044, requested for contracts for external line crew and vegetation contractors that have costs reflected in the storms presented for recovery in this docket and for all current external line crews.

The question to EOE-024, requested for a copy of the Company's Master Service Agreement (MSA) with each line crew contractor, in effect from 2018 to present. Accordingly, the two responses had different scopes: OCC-044, focused on the contracts and associated contract workspaces under which storm costs were incurred, while EOE-024, focused on the governing MSAs for line crew contractors. This difference in scope accounts for the differences in the contract numbers identified in the two responses.

For Asplundh Construction Corp., OCC-044, Attachment 1, references Contract Nos. CW2292868 and CW2281565:

- CW2292868 is an ERP Distribution Overhead Line Storm Restoration agreement with Asplundh Construction Corp. This agreement was included in OCC-044, because costs were incurred under it for storm events included in this docket.

- CW2281565 is the sub-agreement contract workspace for the Construction Distribution Overhead Line agreement effective from 2021 through 2023. This contract workspace was included in OCC-044, because it contained the contract value and costs reflected in the storm events included in this docket.

EOE-024, Attachment 1, references Contract Nos. CW2241580 and CW2280421:

- CW2241580 is an MSA with an effective date beginning in 2018. It was included in EOE-024, because that request sought the governing MSAs effective from 2018 to the present. It was not included in OCC-044. because it was not a current line crew contract and was not the contract workspace under which the applicable storm costs were recorded.

- CW2280421 is the MSA contract workspace associated with the same Construction Distribution Overhead Line agreement represented by sub-agreement workspace CW2281565. The applicable agreement was effective from 2021 through 2023.

In SAP Ariba, an MSA contract workspace contains the governing terms of the agreement but generally does not hold the associated contract value. The MSA may have one or more related sub-agreement contract workspaces under which the contract value and associated costs are recorded. Therefore, CW2280421, and CW2281565 are not two inconsistent agreements. CW2280421 is the governing MSA workspace, while CW2281565 is the related sub-agreement workspace under which the applicable value and storm costs were recorded. EOE-024, identified CW2280421 because that request sought the governing MSA.

OCC-044, Attachment 1, identified CW2281565 because that request sought the contracts associated with costs reflected in the storm events included in this docket. Thus, although the two responses referenced different SAP Ariba contract workspace numbers, those numbers relate to the same underlying agreement.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio and Mark P. Baldwin
Request from: Office of Education, Outreach, and Enforcement

Question:

(STORM-EXTERNAL VENDORS) Does the Company have any contractual or internal policies allowing external line vendors to charge for a predetermined or set number of hours for demobilization or mobilization beyond the vendor's actual commute? If yes, please provide supporting documentation.

Response:

The contract currently allows for two hours pre/post mob/de-mob to complete activities related to travel, which include but are not limited to safety briefings, meals, and hotel room assignments. Historically, the interval of approximately two hours was expected for this activity, although not directly documented in the historical contract.

The excerpt below is from the current Exhibit C Pricing Schedule which provides the definition for the "Travel Pre / Post (Mob/De-Mob Rate):

"Travel Pre / Post (Mob/De-Mob) Rate" Rate by Contractor Resources for the two (2) hours after District of Services center or hotel arrival and prior to departure from Owner's property. This time shall be utilized for all Safety briefings, Meals, and hotel room assignments. The two (2) hours following Mobilization shall begin immediately before the "Arrive No Later Than Time" on the ERSG Hiring email. The two (2) hours following De-Mobilization shall begin immediately following the official release time on the ERSG release email and shall include safety training/site or storm specific trainings or briefings and hotel assignments

Date Filed: September 25, 2026

Witness: Leanne M. Landry and John G. Griffin
Request from: Office of Education, Outreach, and Enforcement

Question:
(STORM FLEET) Refer to Response to EOE-031, Att.1. Respond to the following:

a. Confirm that the total cost of the storm fleet, inclusive of all vehicles for CT, MA, and NH, is included in the fleet costs referenced in Att.1. If not, identify the individual costs for each state.

b. Confirm that the total "hours used" for all three states serve as the basis of cost allocation. If not, identify how the costs are allocated and provide details supporting the allocation(s).

c. Identify if fleet vehicles "available" in a given state (i.e., CT, MA, NH) are used, or can be used, to support a different state's needs. Provide details as appropriate.

d. Supplement the information provided in EOE-031, Att. 1 with details on each external vendor who utilized the storm fleet for each storm event. As part of the response, please identify both the total number of hours incurred by vendor, as well as the total number fleet vehicles used by vendor

Response:

a. Referring to EOE-031, Attachment 1, the total cost of the storm fleet is inclusive of all vehicles for CT, MA and NH.

b. The total "hours" used serve as the basis of cost allocation.

c. In some cases, where contractors are moved from one state to another after their primary restoration duties are completed, the storm trucks will follow to the other states.

d. Please refer to EOE-177, Attachment 1, for details on each external vendor.

Date Filed: September 25, 2026

Witness: Leanne M. Landry and John G. Griffin
Request from: Office of Education, Outreach, and Enforcement

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).

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.

Date Filed: September 28, 2026

Witness: Donald J. Scacco Jr., Christopher E. Colorio, Mark P. Baldwin, John G. Griffin, Leanne M. Landry and Jeffrey D. Turano
Request from: Office of Education, Outreach, and Enforcement

Question:

(STORM – DRONE USAGE) Refer to Response to EOE-033. Respond to the following:

a. Explain why the Company incurred more than a 5x increase in drone expenses for the test year (i.e., 2025) compared to all prior years.
b. Discuss if the increased drone expenses have resulted in a decrease in c. staffing levels within the Company's Event Level Matrix (ELM).
c. Provide evidence of the Company's competitive bid results for the drone services provided by the Creative Surveying vendor. If the vendor did not provide the most favorable competitive bid results, explain why the vendor incurred over 90% of the drone costs for the test year. Additionally, identify the incremental difference in drone spending for the Creative Surveying vendor compared to the lowest cost option resulting from the competitive bid process.

Response:

Please refer to EOE-033-SP01[i].

Regarding part c, the original response to EOE-033 incorrectly showed that Creative Surveying provided drone services in the test year.

Prior Referenced Response:

[i] EOE-033-SP01 Question:

(STORM – DRONE USAGE) Discuss the Company's use of drones in support of storm remediation efforts. As part of the response, identify when the Company first started using drones, explain the nature of these services as performed by either internal or external parties, and explain how these costs have impacted (i.e., reduced) other offsetting costs (i.e., patrols). Finally, provide a detailed listing of drone expenses by year (2018 through present), identify any drone-related capital additions (i.e., drone purchases), and identify where in the Company's application those costs are included.

EOE-033-SP01 Response:
Original submission included chart with inaccurate costs. Please reference this chart along with verbiage below.

Expenses	2018	2019	2020	2021	2022	2023	2024	2025	2026	Total
Internal Labor			19,605	10,082	18,588	54,771	50,157	29,704	7,556	190,463
Creative Surveying	-	-	18,084	29,709	-	-	-			47,792
Pinnaclx	-	-	5,366	1,950	13,099	11,872	11,259	5,943	12,993	62,482
VHB		-	-	-	3,209	-	-	-	-	3,209
Skyscape	-	-	-	-	15,847	6,924	28,827	-	-	51,598
Total Expenses	**-**	**-**	**43,054**	**41,741**	**50,744**	**73,567**	**90,243**	**35,647**	**20,549**	**355,545**

Original Response:

Eversource has utilized drones for storm restoration support of electric distribution assets since 2019 when the Company hired drone contractors. In 2020, the Company created our internal drone team and since then, the Company has utilized both contracted and internal resources for storm support. The Company's drone teams aid in storm restoration efficiency by quickly delivering detailed images of aerial assets to a decision maker and identifying potential issues not typically seen from the ground, or in areas that cannot be traversed due to environmental factors. This in turn reduces costs by increasing reliability and reducing outages for our customers.

Refer to the charts below for a listing of expenses and capital additions by year. The expenses in the test year were recorded to storm workorders and are therefore either deferred for future recovery ($293,774) or included in Exhibit CLP-REVEQ-2-A,B,C,D, Schedule C-3.28 (Storms: Non-Catastrophic / Pre-Staging Incremental Storm Expenses) ($153,000). The assets are purchased by the Service Company and those capital costs are billed to the Company as operating expenses though (1) EESCO Capital Return (Exhibit CLP-REVREQ-2-A,B,C,D, Schedule C-3.11) and (2) EESCO Depreciation expense (Exhibit CLP-REVREQ-2-A,B,C,D, Schedule C-3.35).

Date Filed: September 25, 2026

Witness: Douglas P. Horton
Request from: Office of Education, Outreach, and Enforcement

Question:

(STORM CARRYING COSTS) Refer to Exhibit CLP-ELP-1, pp. 122, 139- 140, Exhibit ACCT-1 (Summary), and Response to OCC-143. The Company's recovery request includes "carrying charges at the Company's WACC from the date of cost incurrence" and includes storm events through 1Q2025, excluding events from 2Q25 through 4Q25. The Company identified that its "plan is to file the actual storm costs incurred from April 2025 through December 2026 with all supporting documentation on September 1, 2027." Discuss if the Company intends to request "historical" carrying charges (i.e., from the date of cost incurrence) on the omitted 2Q25-4Q25 events in the subsequent proceeding. If intended to request historical carrying charges in the subsequent proceeding, explain how the omission of 2Q25-4Q25 events from the current rate case application serves to minimize (i.e., contain) costs imposed on ratepayers.

Response:

Please refer to the Company's response to EOE-132,[i] explaining the reason that the Company's initial filing in this docket did not include 2Q-4Q 2025 catastrophic storm events. The storm costs that the Company did not file will be timely addressed by the Company's ratemaking proposal for storm costs in this proceeding.

The Company's application includes carrying charges at the Company's weighted average cost of capital from the date of cost incurrence consistent with the Company's legal position that carrying costs arise at the time that costs are deferred. However, the Company recognized in its response to OCC-522[ii] that:

> The appropriate treatment of carrying charges may vary based on the regulatory framework established within each jurisdiction. Different regulatory constructs reflect differing policy objectives and mechanisms designed to balance the Company's financing needs with customer impacts. In establishing a going-forward framework for storm cost recovery, the Company agrees that it would be within PURA's discretion to strike a balance between the Company's costs of financing storm costs while ensuring that the Company is not 'profiting' on a force majeure event like a storm.

At bottom, the Company is seeking a reasonable rate treatment for storm costs that allows for systematic review and recovery outside of the rate-case cycle. This treatment would benefit customers, the Company, PURA and other stakeholders because it would maintain rate stability

for customers, enable efficient and effective review by PURA, and allow the Company timely and adequate recovery, while minimizing carrying costs to the benefit of customers. Both Massachusetts and New Hampshire employ mechanisms that achieve these goals and those mechanisms are working effectively toward those goals.

The Company's testimony in Exhibit CLP-ELP-1, page 143, explains that "should PURA implement the SCRAF, which provides for more timely review and recovery of storm and pre-staging costs, the Company accepts the Prime rate from the date of cost incurrence, applied to the net balance of the storm fund and pre-staging reserve fund for storms occurring after March, 2025." This approach is akin to the balancing of interests implemented in both Massachusetts and New Hampshire. In addition, under this approach, carrying charges are applied symmetrically in that if the net balance of the storm fund and pre-staging reserve fund for storms reflects an over recovered position, the Company would pay carrying costs on the net over-recovered balance in the same way that it would collect carrying costs on the net under-recovered balance.

Accordingly, if there is a concern about the accumulation of carrying costs, it is solved by implementing a reasonable, fair and effective ratemaking treatment starting July 1, 2027, which will encompass the outstanding storm costs.

Prior Referenced Responses:

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[i] EOE-132 Question:

(CATASTROPHIC STORM CUTOFF) Explain why the Company decided to omit 2Q-4Q 2025 catastrophic storm events from the rate case submission.

EOE-132 Response:

Please refer to the testimony of the Storms Panel filed as Exhibit CLP-STORM-1, beginning at page 94, which discusses the Company's detailed storm invoicing quality control audit process. It can take weeks or months for the Company to receive invoices after a catastrophic storm or pre-staging event. Once an invoice is received, the Company performs its multi-step review process, which also takes weeks or months depending on each invoice's size and complexity. Because of the delay in receiving, reviewing and approving invoices, it was not feasible to include storms occurring after March 2025 within the Company's initial rate amendment Application.

With regard to costs associated with storm events occurring after March 2025, the Company's plan is to file the storm costs incurred from April 2025 through December 2026 with all supporting documentation on September 1, 2027. Please refer to the Company's response to OCC-143i, as well as the testimony of the Eversource Leadership Panel in Exhibit CLP-ELP-1, beginning on page 121, for the Company's proposal to establish a new Storm Cost Recovery Adjustment Factor ("SCRAF") that would establish a more programmatic and timely process for review of costs associated with catastrophic storms and pre-staging event costs.

Thus, with respect to storm costs incurred post-March 2025, the Company's plan is to file the actual storm costs incurred from April 2025 through December 2026 with all supporting documentation on September 1, 2027. Pursuant

to the Company's proposal in this case, PURA would then conduct a contested proceeding to evaluate the prudence of the incremental catastrophic storm and pre-staging event costs, the accumulated reserve balances and the potential need for a SCRAF rate change to commence recovery of prudently incurred costs. The Company's proposal is to implement any rate changes on September 1st of the following year, aligning with the Company's RAM Phase II rate changes on the same day.

This process would continue on an annual cycle, with the Company filing the prior year's actual storm costs with all supporting documentation on September 1st each year; with a prudence review occurring thereafter; and a potential rate change to incorporate those storm costs into the SCRAF in the following September 1st rate change. This routine cycle would avoid the accumulation of storm costs in a manner that causes rate shock for customers; would mitigate the applicability of carrying costs, lowering costs for customers and would be administratively efficient with smaller increments of storm costs presented for review at any given time.

OCC-522 Question:

Leadership Panel Exhibit CLP-ELP-1 – Storm Cost Recovery
(Carrying charges applied to SCRAF) In its proposal, the Company notes, "should PURA implement the SCRAF, which provides for more timely review and recovery of storm and pre-staging costs, the Company accepts the Prime rate from the date of cost incurrence, applied to the net balance of the storm fund and pre-staging reserve fund 6 for storms occurring after March, 2025." (p.143) Did the company consider or analyze setting carrying charges on costs recovered through SCRAF to be equal to the commercial paper index or the utility's actual cost of short-term debt, rather than the prime rate?

a. If yes, provide the analysis conducted and the rationale for proposing the use of the prime rate instead.

b. If not, explain why the Company did not consider proposing that the carrying charges on SCRAF recovery to be set at either the commercial paper index or actual cost of short-term debt.

OCC-522 Response:

(a) and (b)

Carrying costs are the mechanism by which the Company recovers its cost of money. Thus, carrying costs must be tied to the actual cost that the Company is incurring to carry the storm deferral. When the storm deferral is relatively larger and carried for a relatively extended time period, then the Company's weighted average cost of capital ("WACC") is its actual carrying cost. If PURA establishes a ratemaking mechanism that provides more systematic reviews and more timely recovery, then the cost of money may be susceptible to approximation with lower cost sources of funds.

The relationship between time and quantity and the cost of capital is clearly demonstrated through a utility's cost of service whereby a utility's rate base (comprised mainly of the Company's plant which is paid back by customers over many years) receives a return at the Company's authorized WACC. Applying the Company's WACC to long-term assets aligns the carrying charge calculation with the manner in which comparable long-term assets are reflected for ratemaking purposes.

Similarly, the WACC is the appropriate rate for calculating carrying charges on long-term funded regulatory assets because it reflects the Company's actual cost of funding those customer "debts," including storm restoration costs, over an extended period of time. Financing obligations – certainly obligations of this magnitude - cannot be supported exclusively through debt financing, whether short-term or long-term. Instead, the Company must balance its capital

requirements through a reasonable mix of both debt and equity to ensure financial stability and continued access to reasonably priced capital.

With respect to the appropriate carrying charge rate to utilize for the Storm Cost Recovery Adjustment Factor ("SCRAF"), the Company provided a thorough response to this question in response to LFE-031 in Docket No. 25-12-13. The Company is providing that response as OCC-522 Attachment 1. The analysis shows that: (1) necessary uses of cash routinely exceed available sources of cash, creating a persistent funding gap; (2) commercial paper is a tool to maintain liquidity, not to finance investments or deferred expenses; and (3) short-term borrowing capacity is limited, and the Company cannot plan to operate at or near its short-term debt capacity without putting its ability to operate the system in severe jeopardy.

Given all of the considerations elucidated by Attachment 1, the Company recognizes that the appropriate treatment of carrying charges may vary based on the regulatory framework established within each jurisdiction. Different regulatory constructs reflect differing policy objectives and mechanisms designed to balance the Company's financing needs with customer impacts. In establishing a going-forward framework for storm cost recovery, the Company agrees that it would be within PURA's discretion to strike a balance between the Company's costs of financing storm costs while ensuring that the Company is not 'profiting' on a force majeure event like a storm. This is the Company's experience in Massachusetts, as well, where the MDPU has authorized a carrying charge rate that is different from and generally less than the Company's WACC, but that still recognizes that the Company is using its longer-term capital resources to finance storm costs (not its shorter term commercial paper source of liquidity). Thus, the Company stated that "should PURA implement the SCRAF, which provides for more timely review and recovery of storm and pre-staging costs, the Company accepts the Prime rate from the date of cost incurrence, applied to the net balance of the storm fund and pre-staging reserve fund for storms occurring after March, 2025."

Date Filed: September 25, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Education, Outreach, and Enforcement

Question:

(VEGETATION EQUIPMENT) Refer to Responses to EOE-137 and OCC-101, Att.1 Confidential. The Company's response to EOE-137 confirmed that the response to EOE-552 within Docket No. 25-12-13 "is accurate and has not resulted in any changes" and referred to OCC-101, Att.1 Confidential for standard equipment that is included within existing contracts and rates. It does not appear that OCC-101, Att.1 has specified the standard equipment that is included with crews/vehicles and is otherwise non-billable. Consistent with EOE-552, confirm that "bucket truck crews will have a minimum of two chain saws on the truck included in the cost of the hourly bucket truck rate. For local tree crews working in Connecticut, the requirement is a minimum of two (one-man) gasoline chain saws (one with at least a 14-inch bar length and one with at least a 21-inch bar length)." If not confirmed, provide details on the billing practice changes and timing of the changes.

Response:

It is confirmed that "bucket truck crews will have a minimum of two chain saws on the truck included in the cost of the hourly bucket truck rate. For local tree crews working in Connecticut, the requirement is a minimum of two (one-man) gasoline chain saws (one with at least a 14-inch bar length and one with at least a 21-inch bar length)" per Section II Special Conditions & Amendments section of the Vegetation Management contracts, Section I, Equipment. Please refer to EOE-181, Attachment 1.

Date Filed: September 28, 2026

Witness: Craig Dikeman and Matthew J. Correia
Request from: Office of Education, Outreach, and Enforcement

Question:

(WIRE GUARDS/COMP BID) Provide the competitive bid assessments performed for all vendors performing wire guard services included in the Company's response to EOE-970 in Docket No. 25-12-13. (i.e. applicable for the years 2024-2025) Please provide any additional competitive bid assessments for all vendors performing wire guard services that have been performed that were not included in the Company's response to EOE-970 applicable for the years 2024-2025.

Response:

The Company's response to EOE-970 in Docket No. 25-12-13 addressed competitive bid information applicable through 2023 and did not include the subsequent procurement applicable to the 2024–2025 period.

Please refer to EOE-182, Attachment 1 CONFIDENTIAL, for the competitive bid results associated with the 2024–2026 ERP Wires Down Guard RFP, which includes the competitive bid assessment applicable to vendors performing wire guard services during 2024–2025.

The Company has not identified any additional competitive bid assessments applicable to the 2024–2025 period beyond those provided in EOE-182, Attachment 1 CONFIDENTIAL.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio and Mark P. Baldwin
Request from: Office of Education, Outreach, and Enforcement

Question:

(WIRE DOWN GUARDS) Identify if wire down guards require any unique qualifications, certifications, or experience. To the extent that unique qualifications, certifications, or experience are required, explain how the Company verifies that vendors only provide resources that meet these requirements.

Response:

Wire Down Guards do not require unique experience but do require training specific to this position that details the role and responsibilities, the hazards and safety policies/practices, and the recommended PPE Personal Protective Equipment.

During the bid process, the contractors provide their safety procedures, manuals and training programs for their individual companies. This provides Eversource with details into the contractors training programs for their resources. The contractors are also reviewed by IS NetWorld and must maintain a passing score during the contract life cycle.

Date Filed: September 25, 2026

Witness: Leanne M. Landry and John G. Griffin
Request from: Office of Education, Outreach, and Enforcement

Question:

(STORM INTERNAL CONTROLS) Refer to Response to EOE-009.Discuss the Company's internal controls applicable to the accuracy of reported storm costs and identify if any of the storm events were subject to different controls. If differences in controls exist, describe the differences, explain why changes occurred, and identify the specific controls applicable to each event.

Response:

The corrective actions referenced in EOE-009 did not result in changes to the Company's internal control policies. The storm events included in Docket 26-05-10 were not subject to different controls.

Date Filed: September 25, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Education, Outreach, and Enforcement

Question:

(VEGETATION CREW BILLING) Refer to Responses to EOE-128 and EOE-129. If the standard workday ends at 4:30 PM, which includes a 30-minute unpaid lunch break, why are premium rates applied after 4:00 PM? Specifically, why would a vegetation crew who commenced billing at 2PM be allowed to commence billing at OT rates at 4PM in lieu of 4:30 PM.

Response:

Straight time billing rates and unpaid lunch apply to normally scheduled workdays Monday through Friday. Overtime (OT) rates and paid meal breaks apply to extended or altered scheduled workdays beyond the normal work hours.

Date Filed: September 25, 2026

Witness: Leanne M. Landry and John G. Griffin
Request from: Office of Education, Outreach, and Enforcement

Question:

(MUTUAL AID) Refer to Response to EOE-038. Respond to the following:

a. Referring to Att.2, the Company identified approximately $3.6 million of mutual aid services provided to affiliates. Please identify the specific dates for which these services were provided.

b. Referring to Att.3, the Company identified various mutual aid service charges to non-affiliated utility companies, including both incremental (e.g., over-time labor and out-of-pocket expenses) and charges already included in base rates (e.g., straight time). Please identify the total amount of charges applicable to existing base rate activities and explain why the amounts were not offset from the revenue request.

Response:

a. Please refer to EOE-186, Attachment 1, for the dates of mutual aid services provided to affiliates for 2026.

b. The charges referenced in EOE-038, Attachment 3, are not applicable to existing base rates as the current base rates were approved and authorized in Docket No. 17-10-46, with rates effective May 1, 2018. Further, the mutual aid charged to support Appalachian Energy would not have offset the revenue request in this rate proceeding because those charges occurred in 2024, compared to the Company's 2025 Test Year.

Date Filed: September 28, 2026

Witness: Christopher E. Colorio and Mark P. Baldwin
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-TIMING) Refer to Exhibit CLP-STORM-IMT-3 (Event 1), and Response to EOE-019, Att.1. Explain how the information provided within Ex. CLP-STORM-IMT-3, supports an initial arrival time of 1800 within EOE-019, Att.1. As part of the response, discuss the Company's expectations for when external vendors are expected to arrive in relation to the declared ERP event timing for all storm events. Additionally, discuss whether there are any differences between the expectations for local crews versus out of state crews.

Response:

Generally, the Company determines when outside line crews should arrive based on multiple operational factors, including the timing and anticipated impact of the storm; the scale of the restoration effort; and the Company's anticipated resource needs. That said, external crews that are traveling to the Company's system typically will arrive the night before the expected onset of the storm and commence their work shift at 6 AM the next morning. An arrival time of 1800, or another time relatively late in the day would be consistent with this practice.

In this case, the event was forecast to commence Tuesday January 9th, and to last throughout the day and into the evening on Wednesday, January 10th. The forecast projected strong, damaging winds, with peak gusts ranging from 40-50 mph and higher gusts of up to 60 mph in the eastern and coastal areas. Therefore, the Company anticipated outages to occur on Wednesday, January 10th and to potentially last into subsequent days.

On Tuesday, January 9th, Eversource activated its ERP at Event Level 4 and 6PM and opened Emergency Operations Centers in Hartford, New London and Newtown. By this time, the Company had secured 673 outside contract crews to work on the distribution system and 16 to work on the transmission system. However, not all the crews would have been on the system prior to the activation of the ERP on January 9th. Many crews would have arrived in Connecticut over the course of the day and the night on Tuesday, at the outset of the event. The initial arrival time of 1800 hours is consistent with these circumstances.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-1, Confidential Exhibit ACCT-2 CLP-1A-1, pp. 29-56. The Company reported an incremental charge of $177,073 for the Asplundh Construction Corp. Respond to the following:

a. Confirm that the difference between the reported recovery amount and the invoice amount is attributed to the "car vs. pole" activity referenced on p. 46. If not confirmed, explain the difference.

b. Referring to p. 42, explain why each of the individuals billed for 10 hours at a DT rate (i.e., compared to pp. 31-32) when the first work assignment was not started until 10:29 (i.e., approx. 4.5 hours after the employees' start time). Please explain why the vendor employees did not record activity as standby and bill at the lower TH rate prior to the first assignment. As part of the response, please identify the total incremental charge for the referenced employees billing at DT rates for the 4.5 hours in lieu of the TH rates.

c. Referring to pp. 35-36, explain why the vendor billed for equipment during standby. As part of the response, identify the total incremental charge for the equipment billed during standby and separately identify the incremental equipment charge for the hours referenced in subsection b.

Response:

Please refer to Exhibit ACCT-2 CLP-1(MS24A), Outside Line Contractors, at Line 37, Asplundh Construction Corp, in the amount of $177,073.

a. The Company confirms that the difference between the reported recovery amount and the total invoice amount is attributable to the car-versus-pole activity referenced on page 46. Specifically, the variance of $6,405.66 represents costs associated with the "car vs pole" incident, which was separately identified and not included in the reported recovery amount.

b. The crews are in "working" status once they are on shift – from the beginning to the end of the shift. The Company does not compensate crews based on the specific restoration event to which they are assigned, nor are crews expected to be actively engaged in an

"event" every minute of their shift. Time must be allocated at the start and end of each day, as well as between restoration "events," to complete all necessary steps to ensure safe working conditions in the field. For the Resource Management Teams identifying the jobs and deploying crews and the EFRC, the critical focus is to follow procedures, keep the crews safe, and keep them moving efficiently throughout the working shift. In this context, there is no bright line that separates one event from another and neatly segmenting the day from an "event" perspective – all activities whether in preparation of, or "on the pole," are proper work activities that are undertaken during the work shift and will not be specified on the timesheet. Additionally crews are dispatched as damage is assessed.

Contractually when contractor crews are directed to be on shift and ready to receive work, they are automatically on "Work Time" rates, regardless of when they receive their first assignment. As a result, the crews are appropriately billed "Work Time" for the referenced hours. The total incremental charge for the referenced employees resulting from billing 4.5 hours at DT rates in lieu of TH rates is $997.65

c. Asplundh is a COC contractor. Per the provisions in their contract equipment -- while on standby -- is permitted to be charged at 50%. The total incremental charge for the equipment billed during standby for pages 35-36 is $3,938.22. The total incremental charge for the equipment billed for the hours referenced in subsection (b) is $398.25.

Date Filed: September 25, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-1, Confidential Exhibits ACCT-2 CLP-1A-1 through CLP-1A-6. The Company reported 154 incremental charges for the Asplundh Tree Expert Co vendor with approximately 24 invoices where work began before 1630 and continued overnight (Rows: 38, 65, 66, 67, 70, 71, 73, 74, 77, 82, 83, 84, 85, 86, 88,89, 90, 91, 92, 116, 129, 140, 188, and 191). Respond to the following:

a. Explain why the vendor was not required to bill at ST rates for the hours billed through 1630. Further explain why certain invoices billed at ST rates through 1600 and other invoices failed to bill any hours at ST rates to include situations when the employees commenced billing at 1500 hours. (see e.g., Rows 38, 83-85, etc).
b. Provide an unlocked Excel spreadsheet detailing each invoice referenced above (i.e., the referenced Rows) and identify the total number of hours billed at OT rates through 1630, along with the corresponding incremental charge. Specifically include the differential between the OT rate and ST rate multiplied by the number of hours billed at the OT rate through 1630.

Response:

a. Please refer to the Company's response to EOE-128[i] and EOE-128, Attachment 1. The blue sky normal working hours for tree crews are 7:00 AM to 4:30 PM (or, stated differently, 07:00 to 16:30) and the tree crews are paid nine hours of straight time for time worked during these hours, up to the first 45 working hours, with a 30-minute unpaid meal break. The 30-minute unpaid meal break is in accordance with CT G.S. Chapter 557 Section 31-51ii Subsection A, which states: "*No person shall be required to work for seven and one-half or more consecutive hours without a period of at least thirty consecutive minutes for a meal*. Such period shall be given at some time after the first two hours of work and before the last two hours." The period is unpaid in accordance with the Fair Labor Standards Act, which states: "Federal law does not require lunch or coffee breaks… *Meal periods (typically lasting at least 30 minutes), serve a different purpose than coffee or snack breaks and, thus, are not work time and are not compensable*."

   The storm normal working hours are from 7:00 AM to 4:00 PM (or, stated differently, 07:00 to 16:00). This is due to the fact that a 30-minute, undisturbed, break cannot be guaranteed during storm response activities and duties, in accordance with CT G.S. Chapter 557 Section

31-51ii Subsection C Part 4, which states: "the continuous nature of an employer's operations, such as chemical production or research experiments, *requires that employees be available to respond to urgent or unusual conditions at all times and such employees are compensated for break and meal periods*."

The distinction between normal working hours, 07:00 to 16:30, and storm working hours, 07:00 to 16:00, is due to the continuous nature of the Company's storm response activities and the statutory requirement to compensate employees for their meal period when they are required to respond to urgent or unusual conditions at all times. Therefore, straight time rates during storm response are applied between 07:00 to 16:00.

b. Please refer to EOE-189, Attachment 1 CONFIDENTIAL, for an unlocked spreadsheet calculating the differential between the OT and ST rate multiplied by the number of hours billed at the OT rate from 07:00 through 16:00, totaling $625.83. The Company will supplement Exhibit ACCT-2 (CLP-01) (MS24A) to remove $626.

Prior Referenced Responses:

[i] EOE-128 Question:

(VEGETATION CREW HOURS) Confirm whether each tree crew vendor's contractual "normal working hours" remain 7 AM to 4:30 PM (i.e., 0700 to 1630) for each weekday, or a maximum of 9 hours. As part of the response, identify each tree crew vendor and cite the contract provisions that detail these hours. If the contracts do not detail the normal working hours, please provide email or other communications supporting the normal working hours that would bill at standard time (ST) rates.

EOE-128 Response:

The normal working hours for local tree crews are confirmed as 7 AM to 4:30 PM (or, stated differently, 07:00 to 16:30) and the tree crews are paid nine hours of straight time for time worked during these hours, up to the first 45 working hours, with a 30-minute unpaid meal break. This language is not included in contract provisions, rather it is a department practice.

Please refer to EOE-128, Attachment 1, for the Eversource Contractor Tree Crew Work Schedule.

Date Filed: September 25, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-1, pp. 60-62. The Company reported an incremental charge of $1,507 for the Asplundh Tree Expert Co. Referring to p. 62, please explain why the Eversource Connecticut Emergency Restoration Tree Contractor Work Location includes no Emergency Call Out Information? If this report is not indicative of standby, explain why the document was not completed. Provide all applicable policies, procedures, or guidance that outlines the requirements for completing the Eversource Connecticut Emergency Restoration Tree Contractor Work Location report.

Response:

The tree crew did not record any event locations. Tree crews do not have standby time like line crews do, all their time on storm shift assignment is work time. The Eversource Connecticut Emergency Restoration Tree Contractor Work Location report is included in the Company's contract documents, please refer to EOE-190, Attachment 1. The Special Conditions and Amendments Section II of the contract states "Crews are required submit an Emergency Restoration Form for each day of restoration with the time sheet."

Date Filed: September 25, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-1, pp. 150-153. The Company reported an incremental charge of $1,984 for the Asplundh Tree Expert Co, which included a miscellaneous charge of $600 for log removal. Explain why the Company was responsible for the removal of logs in lieu of the property owner or municipality. As part of the response, identify if the Company provided any form of pre-authorization for 3rd party charges, explain the specific services performed by the 3rd party (i.e., Grillo Services LLC), and explain why those services were necessary for storm remediation purposes.

Response:

The $600 charge from Grillo Services LLC, included in the Asplundh Tree Expert Co. invoice, was incurred for log removal and disposal associated with storm restoration activities. These services were necessary to safely clear roads and restore access to electric facilities in locations where limited shoulder space, site constraints, or safety concerns prevented logs from being left on-site. While trees are left on-site for most storm-related work locations, some situations require removal because doing so would create a public safety hazard or impede roadway access.

Because log trucks move between storm locations, often across multiple municipalities, it is not practical to divert restoration resources to deliver wood material to individual municipal facilities. During storm response, log trucks may be used to remove large trunk sections and, when necessary, safely support unstable tree sections with their grapples where no safe drop zone exists. Log trucks also substantially improve restoration efficiency. Large-diameter trunk sections that would otherwise require significant time for ground crews to cut, move, and stage manually can often be removed in minutes, allowing roads to be reopened faster and restoration resources to be deployed to additional outage locations.

The Company authorized the use of these services through its storm restoration contractor as part of the overall restoration effort. Because the work was performed to facilitate blocked-road clearing and the safe restoration of electric service, the associated costs were appropriately incurred by the Company as storm remediation expense.

Date Filed: September 25, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-1, pp. 250-252. The Company reported an incremental charge of $4,471 for the Asplundh Tree Expert Co. Explain why the crew of two individuals were permitted to bill for both a 100' Lift and a separate pick-up truck for storm restoration efforts in lieu of sharing a single vehicle.

Response:

A 100' lift truck does not have as much storage space as standard bucket trucks. A crew member may bring a pick up truck with all the required safety and job site tools needed such as traffic control signs, chainsaws, fuel, ropes, and other required materials that cannot fit within the storage of a 100' lift truck.

Date Filed: September 25, 2026

Witness: John P. Dipaola-Tromba, Sean D. Redding, Jenna M. Turner, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TREE-TRAVEL) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-2, pp. 104-142. The Company reported two incremental charges in the total amount of $58,139 for the Asplundh Tree Expert Co. The two charges applied to travel (i.e., mobilization and demobilization) to/from Weston, WV and Guilford, CT and seven hours of standby (i.e., pp. 106 and 133). Respond to the following:

a. Explain why the vendor was permitted to bill for 18 hours of mobilization and 14 hours of demobilization when the estimated travel was approximately 8.5 hours (i.e., pp. 128-131, 139-142). As part of the response, provide emails or other correspondence obtained during the initial review to support the hours billed. Additionally, identify the total incremental costs for the hours billed in excess of the estimated travel.
b. Confirm that each vendor employee billed for four total days of meals (i.e., pp. 105 and 132) when each employee only worked for six hours on day one and five hours on day four. If confirmed, cite the contract provisions that permit the billing of an entire day's worth of meals per diem when the vendor worked for only six and five hours, respectively.

Response:

a. Please refer to the Company's response to EOE-130[i], which explains that Google Maps and its underlying algorithms do not incorporate vehicle sizes and dimensions, the safe operating speed of contractor vehicles traveling in a convoy, fuel capacity/efficiency, activities that do not include actual driving, such as refueling, safety rest breaks, and meal breaks, and/or different commercial vehicle types (e.g., pick-up trucks, various sized bucket trucks, including diesel models, etc.) in travel time calculations. The aforementioned factors and variables are known to impact travel time. The maps are provided as a reference to substantiate the miles and travel time billed and are compiled during the invoice creation process and do not reflect weather/traffic-related delays during the actual mobilization and demobilization process. The associated travel time was completed during a significant winter storm and travel conditions were poor including heavy, wet snow, which impacted the travel time further.

b. Each of the 13 vendor employees billed four meal per diems. Per Section 2, subsection D, part 5, of the vendor's contract, "If meals are not provided by the Company, a per diem of $65 per person will be compensated for meals.

Prior Referenced Response:

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[i] EOE-130 Question:

(VENDOR TRAVEL) Explain the Company's travel review process for external vendors to include any assumptions for determining whether mobilization/demobilization travel time would be considered reasonable (i.e. in relation to Google/MapQuest estimates), how estimates would be increased by escalation factors, whether the review process differs for different vendors or types of vendors, and whether the Company has performed a study supporting that policy. Additionally, identify if the Company has changed its position outlined within its supplemental response to OCC-41 from Docket No. 25-12-13.

EOE-130 Response:

The Company applies the formula described below to determine whether line and vegetation crews can mobilize, travel and arrive on a timeline to assist productively in restoration.

The Company uses a formula to calculate daily travel time capability of a line crew traveling at 60 mph for 10 hours (maximum drive time), or approximately 600 miles per day. Based on the expected duration of the restoration, the Company will procure crews factoring in this travel time when validating invoices. The Company looks at the location of mobilization, the 600 miles per day and any external factors that may come into play to determine what is a reasonable travel time when reviewing and approving invoices.

Application of the above formula combined with the overall projected impact of the weather event (i.e. duration of restoration, number of potentially impacted states, availability of local or regional resources) enables the Company to determine, on an event by event basis, what travel time is reasonable. Due to size, refueling and possible weather/traffic delays, actual daily mileage of a bucket truck may differ from 600 miles per day.

Google Maps is a useful reference point for determining travel time. However, the accuracy and reliability of Google Maps data is subject to qualification in its terms of use, and therefore it should not be relied upon as the exclusive measure of reasonable travel time. In Docket No. 25-12-13 the Company responded to OCC-041 and associated attachments provided here for reference as EOE-130, Attachment 1. Page 2 of OCC-041-SP01, Attachment 1 (which is page 4 of 24 of EOE-130 Attachment 1), is the Google Maps End User Additional Terms of Service ("Google Maps T&Cs"), and states that: "When you use Google Maps map data, traffic, directions, and other content, you may find that actual conditions differ from the map results and content, so exercise your independent judgment and use Google Maps at your own risk." The Google Maps T&Cs further provide that end users of Google Maps must accept the Google Terms of Service, which is attached hereto as OCC-041-SP01, Attachment 2 (which is page 5 of 24 of EOE-130 Attachment 1). Page 13 of OCC-041-SP01, Attachment 2 (which is page 17 of 24 of EOE-130 Attachment 1), presents the following warranty disclaimer:

> TO THE EXTENT ALLOWED BY APPLICABLE LAW, WE PROVIDE OUR SERVICES "AS IS" WITHOUT ANY EXPRESS OR IMPLIED WARRANTIES, INCLUDING THE IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND

NON-INFRINGEMENT. FOR EXAMPLE, WE DON'T MAKE ANY WARRANTIES ABOUT THE CONTENT OR FEATURES OF THE SERVICES, INCLUDING THEIR ACCURACY, RELIABILITY, AVAILABILITY, OR ABILITY TO MEET YOUR NEEDS.

DON'T RELY ON THE SERVICES FOR MEDICAL, LEGAL, FINANCIAL, OR OTHER PROFESSIONAL ADVICE. ANY CONTENT REGARDING THOSE TOPICS IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY AND IS NOT A SUBSTITUTE FOR ADVICE FROM A QUALIFIED PROFESSIONAL.

As the Company has explained in its response to several discovery responses in Docket Nos. 24-03-30 and 25-12-13, all provided here for ease of reference as EOE-130, Attachment 2 (see, e.g., OCC-031; EOE-501; EOE-517; EOE-536; and EOE-0590), Google Maps and its underlying algorithms do not incorporate vehicle sizes and dimensions, the safe operating speed of contractor vehicles traveling in a convoy, fuel capacity/efficiency, activities that do not include actual driving, such as refueling, safety rest breaks, and meal breaks, and/or different commercial vehicle types (e.g., pick-up trucks, various sized bucket trucks, including diesel models, lifters, pole trailers, diggers/derricks, etc.) in travel time calculations. Each of these factors can affect the actual time it takes for a contractor to arrive at the contractor's designated location in the Company's service territory and, therefore, are appropriate for consideration in the cost validation process. Accordingly, the Company uses the estimated time calculated by Google Maps for car travel as a data point and multiplies that figure by a factor of 1.3 hours to compute a reasonable benchmark for actual travel time. The Company applies the 1.3 hours factor to account for, among other things, the slower speed of fully loaded line trucks that travel as a convoy and make more frequent stops than a conventional sedan vehicle. The Company further evaluates the reasonableness of travel time based on its experience and professional judgment on an event-by-event basis. These additional layers of analysis are necessary because Google Maps does not account for factors and variables that are known to impact travel time. Thus, Google Maps cannot, and should not, be relied upon as the sole measure of travel time.

Date Filed: September 28, 2026

Witness: John P. Dipaola-Tromba, Sean D. Redding, Jenna M. Turner, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TREE-TRAVEL) Refer to Exhibit ACCT-2 CLP-1 (rows 159-176 and 178-187), and Confidential Exhibits ACCT-2 CLP-1A-2, through CLP-1A-6. The Company reported 28 incremental charges in the combined amount of $982,455 for the Asplundh Tree Expert Co. Each of the charges primarily applied to travel (i.e., mobilization and demobilization) between Connecticut and North Carolina, Kentucky, New Jersey, Virginia, Maryland, or Ohio. Provide an unlocked Excel spreadsheet analyzing the total billable travel hours (i.e., both labor and equipment) for each invoice based on the billed travel time versus the estimated travel time, as included within the supporting documentation (see e.g., Exhibit CLP- 1A-2, p. 156). To the extent that the billed travel hours were in excess of 1.3 times the estimated hours, please provide any contemporaneous documentation that supports the evaluation and approval of the excess billed hours, as well as an estimated cost impact of the excess costs. To assist with this request, EOE offers the following visual but is amenable to other included information.

Line	Amount	Activity (Mob/Demob)	Starting Location	Ending Location	Crew Size	Est. Travel Hours	Est. Travel Hours x1.3	Travel Hours Billed	Excess Hours	Excess Costs (labor/equip)
159										
160										

Response:

Please refer to the Company's response to EOE-130[i], which explains that Google Maps and its underlying algorithms do not incorporate vehicle sizes and dimensions, the safe operating speed of contractor vehicles traveling in a convoy, fuel capacity/efficiency, activities that do not include actual driving, such as refueling, safety rest breaks, and meal breaks, and/or different commercial vehicle types (e.g., pick-up trucks, various sized bucket trucks, including diesel models, etc.) in travel time calculations. The aforementioned factors and variables are known to impact travel time. The maps are provided as a reference to substantiate the miles and travel time billed and are compiled during the invoice creation process and do not reflect weather/traffic-related delays during the actual mobilization and demobilization process. The associated mobilization and demobilization time was completed during a significant winter storm and travel conditions were poor including heavy, wet snow during mobilization, along with heavy rain and wind during demobilization, which impacted the travel time further.

EOE is requesting a compilation of disparate data that is available to EOE, in the invoices and associated timesheets that pertain to Tree Crew for the MS24A event. The Company's regulatory requirement is to utilize the timesheets to document the hours worked by each crew, for each vendor, in order to support payment to that vendor. Accordingly, the Company's processes are constructed to obtain and use those records for validating payment, subject to review and sign off by Eversource Arborist, who has contemporaneous knowledge of the work performed. The Company's financial systems do not record invoiced amounts by data field, for each data point included on the invoices or the associated timesheets. Therefore, extracting and compiling this information from the timesheets in the manner sought by EOE, would require extensive manual efforts that can be performed by EOE or EOE's consultant, if Information in that format assists EOE in putting forth its case.

Prior Referenced Response:

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[i] EOE-130 Question:

(VENDOR TRAVEL) Explain the Company's travel review process for external vendors to include any assumptions for determining whether mobilization/demobilization travel time would be considered reasonable (i.e. in relation to Google/MapQuest estimates), how estimates would be increased by escalation factors, whether the review process differs for different vendors or types of vendors, and whether the Company has performed a study supporting that policy. Additionally, identify if the Company has changed its position outlined within its supplemental response to OCC-41, from Docket No. 25-12-13.

EOE-130 Response:

The Company applies the formula described below to determine whether line and vegetation crews can mobilize, travel and arrive on a timeline to assist productively in restoration.

The Company uses a formula to calculate daily travel time capability of a line crew traveling at 60 mph for 10 hours (maximum drive time), or approximately 600 miles per day. Based on the expected duration of the restoration, the Company will procure crews factoring in this travel time when validating invoices. The Company looks at the location of mobilization, the 600 miles per day and any external factors that may come into play to determine what is a reasonable travel time when reviewing and approving invoices.

Application of the above formula combined with the overall projected impact of the weather event (i.e. duration of restoration, number of potentially impacted states, availability of local or regional resources) enables the Company to determine, on an event by event basis, what travel time is reasonable. Due to size, refueling and possible weather/traffic delays, actual daily mileage of a bucket truck may differ from 600 miles per day.

Google Maps is a useful reference point for determining travel time. However, the accuracy and reliability of Google Maps data is subject to qualification in its terms of use, and therefore it should not be relied upon as the exclusive measure of reasonable travel time. In Docket No. 25-12-13, the Company responded to OCC-041 and associated attachments provided here for reference as EOE-130, Attachment 1. Page 2 of OCC-041-SP01, Attachment 1 (which is page 4 of 24 of EOE-130 Attachment 1), is the Google Maps End User Additional Terms of Service ("Google Maps

T&Cs"), and states that: "When you use Google Maps map data, traffic, directions, and other content, you may find that actual conditions differ from the map results and content, so exercise your independent judgment and use Google Maps at your own risk." The Google Maps T&Cs further provide that end users of Google Maps must accept the Google Terms of Service, which is attached hereto as OCC-041-SP01, Attachment 2 (which is page 5 of 24 of EOE-130 Attachment 1). Page 13 of OCC-041-SP01, Attachment 2 (which is page 17 of 24 of EOE-130 Attachment 1), presents the following warranty disclaimer:

> TO THE EXTENT ALLOWED BY APPLICABLE LAW, WE PROVIDE OUR SERVICES "AS IS" WITHOUT ANY EXPRESS OR IMPLIED WARRANTIES, INCLUDING THE IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND NON-INFRINGEMENT. FOR EXAMPLE, WE DON'T MAKE ANY WARRANTIES ABOUT THE CONTENT OR FEATURES OF THE SERVICES, INCLUDING THEIR ACCURACY, RELIABILITY, AVAILABILITY, OR ABILITY TO MEET YOUR NEEDS.
>
> DON'T RELY ON THE SERVICES FOR MEDICAL, LEGAL, FINANCIAL, OR OTHER PROFESSIONAL ADVICE. ANY CONTENT REGARDING THOSE TOPICS IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY AND IS NOT A SUBSTITUTE FOR ADVICE FROM A QUALIFIED PROFESSIONAL.

As the Company has explained in its response to several discovery responses in Docket Nos. 24-03-30, and 25-12-13, all provided here for ease of reference as EOE-130, Attachment 2 (see, e.g., OCC-031; EOE-501; EOE-517; EOE-536; and EOE-0590), Google Maps and its underlying algorithms do not incorporate vehicle sizes and dimensions, the safe operating speed of contractor vehicles traveling in a convoy, fuel capacity/efficiency, activities that do not include actual driving, such as refueling, safety rest breaks, and meal breaks, and/or different commercial vehicle types (e.g., pick-up trucks, various sized bucket trucks, including diesel models, lifters, pole trailers, diggers/derricks, etc.) in travel time calculations. Each of these factors can affect the actual time it takes for a contractor to arrive at the contractor's designated location in the Company's service territory and, therefore, are appropriate for consideration in the cost validation process. Accordingly, the Company uses the estimated time calculated by Google Maps for car travel as a data point and multiplies that figure by a factor of 1.3 hours to compute a reasonable benchmark for actual travel time. The Company applies the 1.3 hours factor to account for, among other things, the slower speed of fully loaded line trucks that travel as a convoy and make more frequent stops than a conventional sedan vehicle. The Company further evaluates the reasonableness of travel time based on its experience and professional judgment on an event-by-event basis. These additional layers of analysis are necessary because Google Maps does not account for factors and variables that are known to impact travel time. Thus, Google Maps cannot, and should not, be relied upon as the sole measure of travel time.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TRAFFIC) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-7, pp. 234-238. The Company reported an incremental charge of $1,798 for the Certified Utility Services vendor. The invoice and supporting job assignment slips detailed flagging activities from January 8-9, and each detailed the 81214785 workorder in lieu of the MS24A011 workorder number for the current event. Please explain how these services are attributable to the MS24A storm event. Provide all supporting documentation. If these services should not be included in the MS24A storm event, please identify the associated costs that should be removed from the Company's request.

Response:

Please refer to Exhibit ACCT-2 (CLP-1) (MS24A), Outside Contractors, lines 213, vendor Certified Utility Services, invoices totaling in the amount of $1,798. Upon further review in drafting this response, the Company determined that these costs are not associated with the event. The Company will supplement ACCT-2 (CLP-1) (MS24A), to remove lines 213 in the amount of $1,798.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TRAFFIC) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-7, pp. 255-259. The Company reported an incremental charge of $1,192 for the Certified Utility Services vendor. The supporting job assignment slips detail flagging activities that commenced on January 8, prior to the storm event, where all of the flagging services occurred at the same location and for the same work order number (i.e., Bpdt24a1). Explain how any of the charges apply to the MS24A event. Please explain how these services are attributable to the MS24A storm event. If these services should not be included in the MS24A storm event, please identify the associated costs that should be removed from the Company's request.

Response:

Please refer to ACCT-2 CLP-1 (MS24A) Outside Contractors-Vendors, line 215, vendor Certified Utility Services Inc, invoice totaling in the amount of $1,192. Upon further review in drafting this response, the Company determined that the charge for January 8th is not part of the storm event. The Company will supplement Exhibit ACCT-2 CLP-1 (MS24A) to reflect the adjusted amount of line 215 of $652.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-OTHER) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-8, pp. 1-3. The Company reported three incremental charges in the combined amount of $591 for the Charter Oak Building Maintenance Inc vendor. Identify the specific services performed and explain how the services were both necessary and incremental for storm remediation purposes.

Response:

Please refer to Exhibit ACCT-2 CLP-1, Outside Contractors-Vendors, lines 216 through 218, vendor Charter Oak Building Maintenance Inc, three invoice numbers 30848, 30847 and 30849, totaling $591. This vendor provides janitorial services such as set up for feeding internal storm staff, clean up from feedings, additional restroom cleaning and re-stocking of paper goods and added trash removal.

These charges are incremental due to the area work centers being opened for extended hours and because the charges would not have been incurred in the absence of the storm event.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TRAFFIC) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-8, pp. 14-15. The Company reported an incremental charge of $646 for the City of Danbury where the documentation detailed the activity as "no show cancel". Explain why a "no show cancel" is a necessary storm expense, notably for scheduled activity that occurred prior to the storm event.

Response:

Please refer to Exh ACCT-2 (CLP-13)(MN25K), Outside Line Contractors, at Line 222, City of Danbury, in the amount of $646.

The City of Danbury is one of many municipalities that require the Company to hire police for traffic control at most locations. The Company has to plan for normal work in the event that inclement weather does not materialize. As such, traffic control is part of this planning process. In this event, the City of Danbury has a 24-hour cancellation policy in order to not get billed for the officers' time. As the Company is unable to know definitively what the weather will be over 24 hours ahead of time, the decision is made to not cancel in the event the police are needed.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-ENVIRONMENTAL) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-8, pp. 16-21. The Company reported an incremental charge of $4,844 for the Clean Harbors Env Services Inc vendor where the documentation detailed the activity as "Manhole Cleanouts" and included an unrelated workorder number (i.e., NTKMAJ11). Explain why a manhole cleanout was a necessary incremental storm expense in lieu of a routine O&M cost. Additionally, explain why a different workorder number was used in lieu of the workorder number for MS24A.

Response:

Please refer to Exhibit ACCT-2 (CLP-1)(MS24A), Outside Contractors, at Line 223, Clean Harbors Env Services Inc, in amount of $4,844.

Manholes are entered only when necessary to perform maintenance activities, planned work, or emergency repairs. As a result, extended periods of time may pass between entries, allowing sludge, dirt, and debris to accumulate from rainwater runoff and snowmelt. Prior to entry, field personnel assess the condition of the manhole and determine whether cleaning is required to ensure safe access and completion of the work.

In this instance, storm-related damage resulted in burning and damaged secondary wires that required repair within the manhole. Based on the site assessment, cleaning was determined to be necessary before personnel could safely enter the structure and perform the required repairs. Accordingly, the associated cleaning services were incurred in support of the storm restoration work. The vendor was initially scheduled to support planned underground work activities. However, when the Company transitioned to storm restoration efforts, the vendor was reassigned to provide storm-related support. As a result, the work order reflected on the timesheet corresponded to the originally planned work assignment. Upon receipt and review of the invoice, the work order was updated to accurately reflect the storm restoration services performed by the vendor.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-CIVIL) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-8, pp. 22-26. The Company reported three incremental charges in the combined amount of $24,995 for the Coleman Drilling & Blasting Inc vendor. Each of the invoices was billed for hourly activity without signed timesheets or equivalent documents. Provide the relevant signed timesheets supporting the individuals and hours worked. If timesheets were not obtained, explain how the Company was able to validate the validity of the charges

Response:

Please refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-8, pp. 22-26. During restoration events, the Company relies on drilling contractors to assist with setting poles and installing anchors. Specialized equipment and expertise are required to break through rock or ledge, which can significantly delay progress if not readily available. To minimize outage time, the Company arranged for support from the vendor, ensuring quicker response times. Given the high demand and limited number of these contractors across the Northeast, securing this vendor enables the Company to accelerate restoration efforts and avoid delays caused by waiting for vendor scheduling.

These services, when provided, are billed and would not be subject to the timesheet provisions. The Operations Manager responsible for the area where the work was performed and supervised the resources, verified the accuracy of the reported information, and approved the invoice.

Date Filed: September 30, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-1, and Confidential Exhibit ACCT-2 CLP-1A-9, pp. 27-125. The Company reported nine incremental charges in the combined amount of $1,607,134 for the Conexus Energy Group LLC vendor. Each of the charges included a significant number of billable hours for travel (i.e., mobilization and demobilization) for both in-state and out-of-state crews. Respond to the following:

a. Referring to pp. 27-38, as an example, explain why the vendor was permitted to bill for eight hours of mobilization and four hours of demobilization when the vendor was from in-state (i.e., mobilization from Deep River, CT to Windsor Locks, CT). As part of the response, provide emails or other correspondence contemporaneously obtained during the initial review to support the hours billed.
b. Referring to pp. 87-90, explain how the vendor was able to bill for seven hours when three of the four Eversource Contractor Storm Daily Time & Work Reports (timesheets) identified a start time of 6:00 a.m. and an end time of 12 p.m. (i.e., total of six hours). To be clear, the demobilization timesheets (i.e., pp. 91-92) report travel starting at 12 p.m. and the fourth timesheet reports an end time of 8 a.m. As part of the response, identify the total monetary impact of the additional hour billed.
c. Comparing p. 62, with p. 63 (as an example), confirm that the vendor correctly did not bill for equipment costs during standby as outlined within the contract. If not confirmed, cite the contract provisions that allow for billing of equipment during standby.
d. Comparing pp. 66-68, with pp. 56-57 (as an example), explain why the vendor reported two hours of standby within the first timesheet (i.e., pp. 66-68) when they started their first assignment at 8:30 a.m. but the vendor did not record commensurate standby hours for the second timesheet (i.e., pp. 56-57). As part of the response, identify the total monetary impact of the equipment billed for each referenced invoice between the crews' start time (box 6) to the first assignment (box 24).

Response:

As an initial matter, the Company notes that there appears to be a typographical error in the question. The question refers to Confidential Exhibit ACCT-2 CLP-1A-9. However, the Company expects that the relevant citation is Confidential Exhibit ACCT-2 CLP-1A-8.

a. During the initial hiring of these crews, this crew was documented as mobilized from Deep River Connecticut. However, the contractor crew was sent from Albany New York. This was discussed and approved post-event by the ERSG lead, who confirmed the crews were mobilized from Albany New York and not Deep River Connecticut.

   Furthermore, as indicated on the timesheets, the 8 hours of mobilization also included onboarding, meals and obtaining lodging.

b. During the invoice review process, the Company identified apparent discrepancies in the invoice details and documentation. In accordance with the dispute resolution process in the contract, the Company's Procurement and ESRG teams met with the vendor to discuss and further investigate the apparent discrepancies. Based on that meeting and the additional information provided by the vendor, the Company determined that the apparent discrepancy was minor and that there was a reasonable basis to reimburse the vendor for the amount at issue.

c. The vendor did not bill for equipment during standby, which was an error on their part. The contractor has the contractual right to bill for equipment during standby. The Company did not correct this error.

   Please see the Company's response to EOE-267[i], for additional detail regarding billing for Equipment during Standby.

d. The difference between the referenced sets of crews is that one set of crews started the day on standby (pp. 66-68) and the other started on working time (pp 56-57). The Company assigned work for the crews already on work time crews and no immediate assignments to the standby crews so they remained on standby until work was assigned. Refer to subpart (c), regarding equipment costs.

Prior Referenced Response:

[i] EOE-267 Question:

(LINE CREWS) For each storm in the Company's recovery request, identify the total amount of equipment that was billed by line crew vendors during standby activities. Please provide the information in an unlocked excel spreadsheet allocating each cost to a specific vendor by storm event.

EOE-267 Response:

The Company's accounting system does not separately track amounts billed by vendors for equipment during standby. Accordingly, the Company cannot generate the requested spreadsheet directly from its accounting system to provide the details requested. Information regarding equipment charges is contained within the underlying vendor invoices and supporting documentation submitted as part of the Company's filing.

For additional context regarding these charges, the Company's policy for billing equipment is described below:

In the years 2018 through 2023, the Company's contractual terms provided that standby rates were charged only to labor rates, not to equipment. This policy followed from the fact that, when vendor crews commit to perform work for the Company, their equipment is dedicated for the full duration of the engagement, preventing the use of that equipment somewhere else. This commitment of vendor equipment extends beyond working hours, as vendors must remain ready and available so long as they are committed to the Company's restoration effort. This policy also reflects the fact that labor rates vary depending on the demands and associated risk placed on the field crews for their performance (i.e., standby rates are lower than work rates), where vendor equipment is tied up regardless of the work status of the vendor's crews.

Specifically, the contract language "Standby Rates apply to labor resources only" was applied so that there was no separate standby rate for equipment and equipment was, instead, billed at the same rate regardless of the crew's work status (e.g. travel, standby, or work time). The Company's policy acknowledged that it was paying for exclusive access to the vendor's equipment throughout the event, compensating vendors for their lost opportunity cost. Not paying for equipment during standby would discourage vendors from committing their resources to the Company in storms with competitive procurement of crews among regional utilities.

In January 2022, Eversource Energy received the final report of an independent assessment of the "Eversource ERP Capability," prepared by Accenture LLC. This assessment was undertaken by Eversource Energy as part of a regulatory compliance initiative beginning in September 2021. In this assessment, Accenture made several recommendations regarding the Eversource Energy ERP organization, including a recommendation to expand the emergency-management organization and capabilities by creating an executive role to oversee the enterprise emergency-management program with greater visibility and decision-making authority within the overall organization. Specifically, Accenture recommended establishing regionally based directors to oversee the implementation of program initiatives and manage state-specific relationships; expanded oversight and governance coordination of risk mitigation and resiliency initiatives; and additional training and exercise design personnel.

Over the next two years, Eversource Energy implemented the Accenture recommendations, expanding and formalizing the emergency-management organization with a new vice president role and several new director roles to improve overall emergency-response preparedness and associated business processes. As part of this organizational initiative, Eversource Energy formalized the role of Director of Emergency Preparedness Logistics and Resource Acquisition in late 2023, vesting this role with responsibility for contract services relating to emergency management. This change placed control of vendor contracts in the hands of the team directly responsible for resource acquisition in emergency events.

Following this organizational change, the emergency-management team launched a supplier cost-optimization review to identify opportunities for greater cost control in the tough environment of competitive procurement of contract resources. Working together, the Company's contracts and procurement teams identified the discounting or elimination of equipment charges during standby time as one of several strategies that could help to contain storm restoration costs. The Company began to shift its policy on standby rates for equipment starting in late 2023, working with vendors throughout 2024 to negotiate changes to the former payment policy. This shift in policy applied in various forms to invoices for work performed during 2023, that were reviewed, approved and paid during 2024, as the Company worked to get vendors to accept a change in the policy.

The roll-out of the new policy resulted in significant vendor push-back. Through these interactions, it became clear that it was not possible to eliminate payments for equipment without hindering the Company's ability to secure necessary crews -- with several vendors simply increasing the equipment charge applicable during crew work time to

cover the gap. In 2025, following months of negotiations with vendors and a review of industry practices, the Company adopted a policy of paying vendors 50 percent of the standard Base Rate for equipment during standby. The full Base Rate for equipment still applies during travel and work time. This policy strikes a reasonable balance between fairly compensating vendors for lost opportunity costs—ensuring access to skilled, experienced vendors—and containing costs. The Company's current Master Services Agreement reflects this updated policy.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-9, pp. 59-85. The Company reported an incremental charge of $590 for the D&D Power LLC vendor. Referring to p. 69, explain how "car vs pole" activity is a relevant incremental charge for the MS24A event.

Response:

Please refer to Exhibit ACCT-2 CLP-1 (MS24A), Outside Contractors-Vendors, line 240, vendor D&D Power LLC, totaling in the amount of $590. Upon further review in drafting this response, the Company determined that it inadvertently included the charge that is not related to the storm event. The Company will supplement Exhibit ACCT-2 CLP-1 (MS24A) to remove line 240 in the amount of $590.

Date Filed: October 01, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-9, pp. 136-139. The Company reported two incremental charges in the combined amount of $47,132 for the Distinctive Gardens & Tree Care LLC vendor. Respond to the following:

a. Referring to p. 136, explain why the mini excavator was required for storm remediation purposes. As part of the response, provide any pre-authorizations from the Eversource arborist.
b. Identify if meals were available to the vendor employees during their support of the MS24A event and, if available, explain why the vendor would also be permitted to charge a per diem amount.
c. Explain why the supporting documents did not include Eversource Connecticut Emergency Restoration Tree Contractor Work Location reports and provide copies of the reports detailing the assignments.

Response:

a. During storm response, mini excavators may be used to remove large trunk sections and other woody debris from roadways, when necessary. Mini excavators can improve restoration efficiency. Large-diameter trunk sections that would otherwise require significant time for ground crews to cut, move, and stage manually can often be shifted in minutes, allowing roads to be reopened faster and restoration resources to be deployed to additional outage locations.

   The Company authorized the use of these services through its storm restoration contractor as part of the overall restoration effort. Because the work was performed to facilitate blocked-road clearing and the safe restoration of electric service, the associated costs were appropriately incurred by the Company as storm remediation expense.

b. The vendor was staged at the area work center ("AWC") and would have appropriately had access to available food; however, meals at the AWC do not always cover all personnel present at the location. Tree crews may be actively working on event restoration activities when meals are provided at the AWC. The time required to break down the tree crew's worksite and return to the AWC for a meal would not benefit customers or decrease restoration time when utilizing a meal per diem would be more efficient.

c. The Eversource Connecticut Emergency Restoration Tree Contractor Work Location reports may have been missed during the scanning process. The reports cannot be located immediately but may be supplemented as they are located. The Company Arborist reviewed and approved the vendor timesheet as a result of their direct supervision and knowledge of the tree crews working each shift during the restoration process. The Company verifies storm-related work using additional records, including timesheets, dispatch information, and field oversight, and therefore does not rely solely on the Eversource Connecticut Emergency Restoration Tree Contractor Work Location reports for validation purposes.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-OTHER)Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-9, p. 140. The Company reported an incremental charge of $1,349 for the Eagle Fence & Guard Rail vendor. The charge related to a damaged chain link fence at a substation. Explain if this charge was included in the Company's capitalization offset for the MS24A event. If not included, explain why the purchase was a necessary incremental storm expense for the MS24A event.

Response:

The invoice for Eagle Fence and Guard Rail was included in the Company's incremental storm expense. The charges were for repairs to a substation fence that was damaged due to a tree falling during the storm and damaging the fence surrounding the substation.

Since this was a repair to the fence and not a replacement of the fence, it is not a unit of property and therefore appropriated captured as expense and part of the cost of the storm.

Date Filed: September 30, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-9, pp. 182-226. The Company reported an incremental charge of $188,806 for the East Coast Power LLC vendor. Respond to the following:

a. The Company provided a consolidated invoice, along with various documents (i.e., timesheets) but does not appear to have provided an exhibit that details each employee, their titles, hours by day, rates, etc., to allow for a reconciliation to consolidated invoice. Provide documentation supporting the total billed amount, inclusive of rates and hours worked. If they have been filed, please indicate where it has been filed and resubmit it with this response.
b. Referring to p. 183, provide a legible version of the document. (Note: it is unclear if p. 184 is the legible version of p. 183.)
c. Referring to p. 184, explain why the Company allowed the vendor to bill for 12 hours of standby "waiting for Lodging Information" without assignments.
d. Referring to pp. 185-193, explain if the Eversource Contractor Storm Daily Time & Work Reports were fully completed as required by the Eversource Contractor Storm Daily Time & Work Report Procedure provided at EOE-022, Att.5. If not fully completed, explain why the Eversource reviewer did not require the information to be completed prior to approval.
e. Referring to pp. 185-193, explain how the Eversource reviewer was able to determine that the billed activity related to work (i.e., box 12) in lieu of standby time (i.e., box 11) which would have resulted in fewer billable equipment hours as applied for other standby hours (e.g., p. 184 demonstrates certain equipment that was not billed during standby). As part of the response, provide documentation to support the correct billing classification and, if not available, identify the incremental costs for both labor and equipment that was charged for work in lieu of standby.

Response:

Reference to Exhibit ACCT-2 CLP-1 (MS24A, Outside Contractors-vendor, line 247, vendor East Coast Power LLC, invoice totaling in the amount of $188,806).

a. Please refer to EOE-205, Attachment 1, for a breakdown of requested details identifying each crew member's name, classification, and equipment based on the information provided on the submitted Invoice and Timesheets. The applicable rates are provided in OCC-044, Attachment 2 CONFIDENTIAL, at pages 1142-1145.

b. Upon review, the Company has identified that page 184 is a duplicate timesheet to page 183.

c. The contractor crew was directed to drive to Bloomfield, CT on January 9, 2024. Normally, a contractor brought onto property on the day prior to commencing work is directed to head straight to their hotel and to standby at that location. The Contractor travelled to the lodging location and charged four hours of travel and 12 hours of standby.

When particularly severe weather is expected, especially during the winter months, out-of-state contractors will commence travel with sufficient time to ensure timely arrival in the Company's service territory and to allow adequate time for the crew to rest before commencing storm restoration activities. However, if actual travel conditions are less severe than anticipated, the contractor may arrive in the Company's service territory earlier than expected. In this case, the weather forecasts called for a powerful winter storm with strong damaging winds expected to impact Connecticut beginning Tuesday, January 9th and continuing into Wednesday January 10th. Despite the forecasts for severe weather, this contractor was able to mobilize into the Company's service territory quicker than expected. When the contractor arrived in the Company service territory, there were limited lodging resources available due, in part, to the impending storm. Consequently, it took time to secure lodging for this contractor.

Later in 2024, Eversource took steps to discourage early contractor arrivals by revising its hiring instructions to expressly include "show up no earlier than," language. However, when severe weather is anticipated, the Company may decide to direct contractors to arrive early and remain on standby, nevertheless. This enables the Company to ensure that adequate resources are in place and available to respond promptly to storm-related restoration needs.

d. The contractor was new to the Company's system and, accordingly, was not yet fully conversant with the Company's processes and protocols, including timekeeping requirements. As a result, the contractor's timesheet did not fully conform to the Company's requirements. Please refer to EOE-205, Attachment 2, for signed timesheets, which were located in the course of preparing for this response.

e. The Contractor began their shift and reported to an Eversource location. Because the contractor began their shift, they were on working time at the applicable working rate.

Please refer to the Company's response to EOE-267[i] for additional detail regarding billing for Equipment during Standby.

Prior Referenced Response:

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[i] EOE-267 Question:

(LINE CREWS) For each storm in the Company's recovery request, identify the total amount of equipment that was billed by line crew vendors during standby activities. Please provide the information in an unlocked excel spreadsheet allocating each cost to a specific vendor by storm event.

EOE-267 Response:

The Company's accounting system does not separately track amounts billed by vendors for equipment during standby. Accordingly, the Company cannot generate the requested spreadsheet directly from its accounting system to provide the details requested. Information regarding equipment charges is contained within the underlying vendor invoices and supporting documentation submitted as part of the Company's filing.

For additional context regarding these charges, the Company's policy for billing equipment is described below:

In the years 2018 through 2023, the Company's contractual terms provided that standby rates were charged only to labor rates, not to equipment. This policy followed from the fact that, when vendor crews commit to perform work for the Company, their equipment is dedicated for the full duration of the engagement, preventing the use of that equipment somewhere else. This commitment of vendor equipment extends beyond working hours, as vendors must remain ready and available so long as they are committed to the Company's restoration effort. This policy also reflects the fact that labor rates vary depending on the demands and associated risk placed on the field crews for their performance (i.e., standby rates are lower than work rates), where vendor equipment is tied up regardless of the work status of the vendor's crews.

Specifically, the contract language "Standby Rates apply to labor resources only" was applied so that there was no separate standby rate for equipment and equipment was, instead, billed at the same rate regardless of the crew's work status (e.g. travel, standby, or work time). The Company's policy acknowledged that it was paying for exclusive access to the vendor's equipment throughout the event, compensating vendors for their lost opportunity cost. Not paying for equipment during standby would discourage vendors from committing their resources to the Company in storms with competitive procurement of crews among regional utilities.

In January 2022, Eversource Energy received the final report of an independent assessment of the "Eversource ERP Capability," prepared by Accenture LLC. This assessment was undertaken by Eversource Energy as part of a regulatory compliance initiative beginning in September 2021. In this assessment, Accenture made several recommendations regarding the Eversource Energy ERP organization, including a recommendation to expand the emergency-management organization and capabilities by creating an executive role to oversee the enterprise emergency-management program with greater visibility and decision-making authority within the overall organization. Specifically, Accenture recommended establishing regionally based directors to oversee the implementation of program initiatives and manage state-specific relationships; expanded oversight and governance coordination of risk mitigation and resiliency initiatives; and additional training and exercise design personnel.

Over the next two years, Eversource Energy implemented the Accenture recommendations, expanding and formalizing the emergency-management organization with a new vice president role and several new director roles to improve overall emergency-response preparedness and associated business processes. As part of this organizational initiative, Eversource Energy formalized the role of Director of Emergency Preparedness Logistics and Resource Acquisition in late 2023, vesting this role with responsibility for contract services relating to emergency management. This change placed control of vendor contracts in the hands of the team directly responsible for resource acquisition in emergency events.

Following this organizational change, the emergency-management team launched a supplier cost-optimization review to identify opportunities for greater cost control in the tough environment of competitive procurement of contract resources. Working together, the Company's contracts and procurement teams identified the discounting or elimination of equipment charges during standby time as one of several strategies that could help to contain storm restoration costs. The Company began to shift its policy on standby rates for equipment starting in late 2023, working with vendors throughout 2024 to negotiate changes to the former payment policy. This shift in policy applied in various forms to invoices for work performed during 2023, that were reviewed, approved and paid during 2024, as the Company worked to get vendors to accept a change in the policy.

The roll-out of the new policy resulted in significant vendor push-back. Through these interactions, it became clear that it was not possible to eliminate payments for equipment without hindering the Company's ability to secure necessary crews -- with several vendors simply increasing the equipment charge applicable during crew work time to cover the gap. In 2025, following months of negotiations with vendors and a review of industry practices, the Company adopted a policy of paying vendors 50 percent of the standard Base Rate for equipment during standby. The full Base Rate for equipment still applies during travel and work time. This policy strikes a reasonable balance between fairly compensating vendors for lost opportunity costs—ensuring access to skilled, experienced vendors—and containing costs. The Company's current Master Services Agreement reflects this updated policy.

Date Filed: September 29, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin, Leanne M. Landry, Craig Dikeman and Matthew J. Correia
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-9, pp. 230-250. The Company reported an incremental charge of $151,095 for the E-J Electric T&D LLC vendor. Respond to the following:

a. Cite the location of the vendor's contractual Pricing Schedule Exhibit b. (i.e., typically referred to as Exhibit A). EOE observed that the contract c. provided at OCC-044, Att.2 (Confidential), starting at p. 1147 includes a List of Exhibits at p. 1153 which references the Pricing Schedule as Exhibit B but was unable to locate the document. Additionally, EOE observed similar documentation within EOE-024, Att.3 (Confidential) with a similar omission.
b. Explain why the equipment was charged at 50% during standby when the Company's Master Service Agreement omits billing of equipment during standby. Additionally, identify the remaining amount ($) of equipment that was charged for standby.

Response:

Please refer to Exhibit ACCT-2 (CLP-1)(MS24A), Outside Line Contractors, at Line 249, E-J Electric T&D LLC, in the amount of $151,095.

a. The Company confirms that, due to a clerical error during the submission process, the vendor's Exhibit B Pricing Schedule was inadvertently omitted from the materials provided at OCC-044, Attachment 2 CONFIDENTIAL, and EOE-024, Attachment 3 CONFIDENTIAL. The Exhibit B Pricing Schedule is detailed in EOE-206, Attachment 1 CONFIDENTIAL.

b. The contractor was a COC and falls under subpart (e). in the pricing schedule or Exhibit B of the COC agreement.

"(e) Equipment Rates: Equipment Rates for Emergency Response Work shall be at the rates set forth in Appendix PS-6 PRICING SCHEDULE - T&M. All maintenance, fuel, delivery, and other charges associated with the equipment shall be included in the Emergency Response Rates for Equipment. If Owner provides any fuel, Contractor shall reimburse Owner for such fuel costs and at Owner's option, Owner may either invoice Contractor for such fuel costs or

the cost of such fuel may be deducted from Contractor's invoice amount for Emergency Response Work."

Please see the Company's response to EOE-267[i] for additional detail regarding billing for Equipment during Standby.

The remaining amount of equipment that was charged for standby is $4,224. This amount was paid in accordance with contract provisions.

Prior Referenced Response:

[i] EOE-267 Question:

(LINE CREWS) For each storm in the Company's recovery request, identify the total amount of equipment that was billed by line crew vendors during standby activities. Please provide the information in an unlocked excel spreadsheet allocating each cost to a specific vendor by storm event.

EOE-267 Response:

The Company's accounting system does not separately track amounts billed by vendors for equipment during standby. Accordingly, the Company cannot generate the requested spreadsheet directly from its accounting system to provide the details requested. Information regarding equipment charges is contained within the underlying vendor invoices and supporting documentation submitted as part of the Company's filing.

For additional context regarding these charges, the Company's policy for billing equipment is described below:

In the years 2018 through 2023, the Company's contractual terms provided that standby rates were charged only to labor rates, not to equipment. This policy followed from the fact that, when vendor crews commit to perform work for the Company, their equipment is dedicated for the full duration of the engagement, preventing the use of that equipment somewhere else. This commitment of vendor equipment extends beyond working hours, as vendors must remain ready and available so long as they are committed to the Company's restoration effort. This policy also reflects the fact that labor rates vary depending on the demands and associated risk placed on the field crews for their performance (i.e., standby rates are lower than work rates), where vendor equipment is tied up regardless of the work status of the vendor's crews.

Specifically, the contract language "Standby Rates apply to labor resources only" was applied so that there was no separate standby rate for equipment and equipment was, instead, billed at the same rate regardless of the crew's work status (e.g. travel, standby, or work time). The Company's policy acknowledged that it was paying for exclusive access to the vendor's equipment throughout the event, compensating vendors for their lost opportunity cost. Not paying for equipment during standby would discourage vendors from committing their resources to the Company in storms with competitive procurement of crews among regional utilities.

In January 2022, Eversource Energy received the final report of an independent assessment of the "Eversource ERP Capability," prepared by Accenture LLC. This assessment was undertaken by Eversource Energy as part of a regulatory compliance initiative beginning in September 2021. In this assessment, Accenture made several

recommendations regarding the Eversource Energy ERP organization, including a recommendation to expand the emergency-management organization and capabilities by creating an executive role to oversee the enterprise emergency-management program with greater visibility and decision-making authority within the overall organization. Specifically, Accenture recommended establishing regionally based directors to oversee the implementation of program initiatives and manage state-specific relationships; expanded oversight and governance coordination of risk mitigation and resiliency initiatives; and additional training and exercise design personnel.

Over the next two years, Eversource Energy implemented the Accenture recommendations, expanding and formalizing the emergency-management organization with a new vice president role and several new director roles to improve overall emergency-response preparedness and associated business processes. As part of this organizational initiative, Eversource Energy formalized the role of Director of Emergency Preparedness Logistics and Resource Acquisition in late 2023, vesting this role with responsibility for contract services relating to emergency management. This change placed control of vendor contracts in the hands of the team directly responsible for resource acquisition in emergency events.

Following this organizational change, the emergency-management team launched a supplier cost-optimization review to identify opportunities for greater cost control in the tough environment of competitive procurement of contract resources. Working together, the Company's contracts and procurement teams identified the discounting or elimination of equipment charges during standby time as one of several strategies that could help to contain storm restoration costs. The Company began to shift its policy on standby rates for equipment starting in late 2023, working with vendors throughout 2024 to negotiate changes to the former payment policy. This shift in policy applied in various forms to invoices for work performed during 2023, that were reviewed, approved and paid during 2024, as the Company worked to get vendors to accept a change in the policy.

The roll-out of the new policy resulted in significant vendor push-back. Through these interactions, it became clear that it was not possible to eliminate payments for equipment without hindering the Company's ability to secure necessary crews -- with several vendors simply increasing the equipment charge applicable during crew work time to cover the gap. In 2025, following months of negotiations with vendors and a review of industry practices, the Company adopted a policy of paying vendors 50 percent of the standard Base Rate for equipment during standby. The full Base Rate for equipment still applies during travel and work time. This policy strikes a reasonable balance between fairly compensating vendors for lost opportunity costs—ensuring access to skilled, experienced vendors—and containing costs. The Company's current Master Services Agreement reflects this updated policy.

Date Filed: September 28, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-9, pp. 251-304. The Company reported six incremental charges in the total amount of $787,502 for the Elecnor Energy Services LLC vendor. Respond to the following:

a. Referring to pp. 256-260, pp. 268-271, pp. 279-283, pp. 291-294, and pp. 300-304, explain if the Eversource Contractor Storm Daily Time & Work Reports were fully completed as required by the Eversource Contractor Storm Daily Time & Work Report Procedure provided at EOE-022, Att.5. If not fully completed, explain why the Eversource reviewer did not require the information to be completed prior to approval.
b. Referring to OCC-044, Att. 2 (Confidential), p. 1449-1491, confirm that the vendor's Exhibit A Pricing Schedule contains the Company's standard provisions, including "Standby Rates apply to labor resources only" (i.e., p. 1456). If not confirmed, cite the revised Exhibit A Pricing Schedule that was executed (signed) for 2024 and 2025 that revised the standard provisions.
c. Referring to pp. 256-260, pp. 268-271, pp. 279-283, pp. 291-294, and pp. 300-304, explain how the Eversource reviewer was able to determine that the billed activity related to Work (i.e., box 12) in lieu of standby time (i.e., box 11) given the lack of any work details in boxes 20-25 (i.e., pp. 256-260) or the lack of start times in box 24 (i.e., pp. 268-271, pp. 279-283, pp. 291-294, and pp. 300-304).
d. Provide the billed equipment costs applicable for January 10, 2024, as derived from the six invoices resulting from pp. 256-260, pp. 268-271, pp. 279-283, pp. 291-294, and pp. 300-304. As part of the response, please identify the amount per invoice.

Response:

Please refer to Exhibit ACCT-2 (CLP-1)(MS24A), Outside Line Contractors, at Lines 250-254, Elecnor Energy Services LLC, for five incremental charges in the total amount of $787,502.

a. The ESS contractor crews were directed to begin their work shift on January 10, 2024, at 6:00am. As the storm did not materialize as predicted, the Company began releasing contractor crews, with the ESS crews among the first released at 10:30am. There are no notes in Block 23 as the crews received no assignments prior to being released.

b. Yes. Eversource confirms that the vendor's Exhibit A Pricing Schedule contains the Company's standard provisions, including the provision that "Standby Rates apply to labor resources only," as referenced in OCC-044, Attachment 2 (Confidential), p. 1456.

The Company notes that the term "standby" may also appear on a contractor's timesheet as a description of the activity or status of a resource during a particular period. For example, a contractor may use "standby" to describe time between assigned tickets, time prior to receiving a ticket, or time following completion of a ticket while awaiting further direction from the Company.

The use of the term "standby" on a timesheet does not, by itself, indicate that the contractor is entitled to bill that time at the contractual standby rate. In many such instances, the contractor's crews have already mobilized to an assigned on-set or staging allocation; are fully prepared and available to perform work; and are awaiting further assignment or other direction from Eversource. This time may therefore be compensable at the applicable working rate depending on the circumstances, notwithstanding the crew's use of the word "standby" as a descriptive notation on their timesheet.

c. Contractually when a contractor is told to be on shift and ready for work, they are on "Work Time," per contract regardless of when the work assignment is first made. In this case, the ESS contractor crews were told to be ready at 6:00am on January 10, 2024, and were on "Work Time," accordingly.

d. The billed equipment costs applicable to January 10, 2024, as derived from the five invoices are as follows:

Ex. ACCT-2 CLP-1	**Invoice**	**Billed Equipment Costs 1/10**
Line 250	10298	$10,770.08
Line 251	10299	$8,953.36
Line 252	10300	$12,288.14
Line 253	10304	$14,881.05
Line 254	10306	$14,098.56

These costs were billed in accordance with contractual provisions.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-9, pp. 305-312, 315, 320. The Company reported an incremental charge of $13,062 for the Elecnor Hawkeye LLC vendor for activity referenced as 'Dock Work' and reported the activity under Work Order # 80290578 (pp. 305-306). The description of work completed identified the daily activity as "26 Round Hill Dr, Danbury – Crew Completed Job, and Removed Old Pole" and then referenced "see storm sheets for the remaining hours" (p. 310). Finally, each of the employees were separately included within a different invoice (compare p. 310 with p. 315) where a separate Eversource Contractor Storm Daily Time & Work Report included a description of work that stated "standby after regular work, report back at 0600 next day" (p. 320). Respond to the following:

a. Confirm that the $13,062 cost was incorrectly included within the storm recovery request.
b. If subsection a is not confirmed, explain why the Company included the same individuals within two different invoices for the same day.
c. If subsection a is not confirmed, explain why the Company did not use the correct storm Work Order #.
d. If subsection a is not confirmed, provide documentation supporting the specific hours worked associated with the storm versus the non-storm activities for January 9, 2024, including a breakdown of hours between standby and work.

Response:

a. Please refer to Exhibit ACCT-2 CLP-1 (M24A), Outside Contractors, line 255, vendor Elecnor Hawkeye LLC, invoices totaling in the amount of $13,062. Upon further review in drafting this response, the Company determined that these costs are not associated with the event. The Company will supplement ACCT-2 CLP-1 (M24A), to remove lines 255 in the amount of $13,062.

b. Please refer to the response to subpart a.

c. Please refer to the response to subpart a.

d. Please refer to the response to subpart a.

Date Filed: September 28, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin, Leanne M. Landry, Craig Dikeman and Matthew J. Correia
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-9, pp. 313-330. The Company reported an incremental charge of $187,949 for the Elecnor Hawkeye LLC vendor. Respond to the following:

a. Cite the location of the vendor's contractual Pricing Schedule Exhibit (i.e., typically referred to as Exhibit A). The contract provided in OCC-044, Att.2 (Confidential), starting at p. 1492 includes a List of Exhibits at p. 1498 which references the Pricing Schedule as Exhibit B but was unable to locate the document.
b. Referring to pp. 318-323, 327, 328, 330, explain why the equipment was charged during standby when the Company's Master Service Agreement omits billing of equipment during standby. Additionally, identify the amount ($) of equipment that was charged for standby.

Response:

Please refer to Exhibit ACCT-2 CLP-1 (MS24A), Outside Contractor-Vendor, line 256, vendor Elecnor Hawkeye LLC, totaling invoice in the amount of $187,949.

a. The Company confirms that, due to a clerical error during the submission process, the vendor's contractual Exhibit B Pricing Schedule was inadvertently omitted from the materials provided at OCC-044, Att. 2 (Confidential). The Exhibit B Pricing Schedule is now provided as EOE-209, Attachment 1 CONFIDENTIAL.

b. Under the applicable Master Service Agreement, the contractor is entitled to receive payment for equipment at 50% of the applicable equipment rate while the contractor is on standby, as expressly provided in Section 3.6, page 5 of EOE-209, Attachment 1 CONFIDENTIAL, (Exhibit B Pricing Schedule). Accordingly, the equipment charges during standby were billed pursuant to the specific standby provisions contained in the vendor's contractual Pricing Schedule. In addition, the total amount of equipment charged for standby is $11,447.38. For purposes of contractor timekeeping, a "standby" designation may reflect the operational status of the crew at a particular point in time and does not necessarily indicate that the crew or associated equipment was inactive or demobilized. During these periods, contractor resources may remain fully mobilized at the designated work or staging location, with personnel and equipment committed to Company

operations and prepared to immediately perform assigned work. For example, resources may be awaiting the next ticket or work assignment, awaiting further direction from the Company, or transitioning between assignments while remaining available to support ongoing operations. Although the contractor crew may refer to this time as “standby” on the timesheet, the resources remain deployed and unavailable for other work.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TRAFFIC) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-10, pp. 1-3. The Company reported an incremental charge of $1,173 for the Elite Flaggers LLC vendor. The supporting documents detail flagging activities from January 8, 2024 (prior to the storm event) and January 11, 2024 (after the storm event), and detail unrelated workorder numbers. Identify which of the two services apply to the MS24A event and provide documentation supporting the applicability of the services. If an error occurred, confirm that the amount will be removed from the recovery request.

Response:

Please refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-10, Outside Contractors, line 257, vendor Elite Flaggers, invoice totaling in the amount of $1,173. Upon further review in drafting this response, the Company determined that $1,173 costs are not associated with the event. The Company will supplement ACCT-2 (CLP-1) (MS24A), to remove cost from line 257 in the amount of $1,173.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TRAFFIC) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-10, pp. 26-44. The Company reported an incremental charge of $8,500 for the Elite Flaggers LLC vendor. The supporting documents detail various flagging activities from January 8, 2024 (prior to the storm event) through January 13, 2024 (during a different storm event), and detail multiple unrelated workorder numbers. Identify the specific assignments that derive the $8,500 amount and, where applicable, explain why the supporting documents did not detail the correct workorder number. If applicable, provide documentation supporting the applicability of the services to the MS24A event.

Response:

Please refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-10, Outside Contractors, line 259, vendor Elite Flaggers, invoice totaling in the amount of $8,500. Upon further review in drafting this response, the Company determined that $1,100 of the costs is not associated with the event. The Company will supplement ACCT-2 (CLP-1) (MS24A), to remove this partial cost from line 259 in the amount of $1,100.

In addition, pursuant to the Company's internal invoice review and approval procedures, all vendor invoices are reviewed to verify that the charges are properly attributable to the specific event, work activity, and accounting classification for which reimbursement or cost recovery is sought. The Company verifies the nature and purpose of the services through supporting documentation and consultation with Company personnel responsible for requesting, overseeing, or receiving the services.

Although the Company endeavors to provide contractors with accurate accounting information at the time services are requested, circumstances may arise in which accounting references provided at initiation require subsequent correction or refinement. In such instances, the invoice review process serves as a control mechanism to ensure that costs are assigned to the appropriate accounting and work order based on the underlying documentation and facts. The review further confirms that the services were procured, performed, and charged in connection with the specific event and applicable service period. Such determinations are supported by documentation and corroborated by the Company personnel with direct knowledge of the work performed.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-OTHER)Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-10, p. 63. The Company reported an incremental charge of $658 for the Expressway Courier & Freight LLC vendor. Discuss the specific services provided and explain why it was necessary to incur these costs for storm recovery purposes. As part of the response, identify any non-incremental cost options the Company pursued to include the use of employees

Response:

Please refer to Exhibit ACCT-2 CLP-1 (MS24A), Outside Contractors-Vendors, line 262, vendor Expressway Courier & Freight LLC, invoice totaling in the amount of $658. This vendor was utilized to transport and deliver circuit maps to Damage Assessors assigned to patrol and assess storm-related damage. Providing circuit maps prior to the commencement of restoration activities enabled Damage Assessors and field personnel to have the necessary system information readily available, thereby preventing delays associated with obtaining maps and allowing crews to safely initiate restoration efforts as soon as conditions permitted.

By utilizing an external service, the Company was able to ensure the timely delivery of circuit maps to Damage Assessors and area work centers while allowing internal personnel to remain focused on storm response responsibilities. Additionally, making the use of a dedicated delivery service is a cost-effective means of supporting restoration operations across the affected service territory.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TRAFFIC) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-10, pp. 64-89. The Company reported an incremental charge of $17,491 for the Extra Duty Solutions vendor. Explain the Company's practices regarding the engagement of police officers for standby. As part of the response, identify if there are cities, towns, or municipalities that require the use of police officers during storm restoration versus other flagging providers.

Response:

Many municipalities across Connecticut require the hiring of police officers for traffic control, regardless of the specific work location. Specific to this question, the three towns serviced by the Stamford Area Work Center (AWC) of Stamford, Greenwich, and Darien all require the Company to hire police for traffic control. As the Stamford AWC has the majority of their work in Stamford and Greenwich, they have a standing request to have three police officers in both towns available for use daily.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-PURCHASED) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-10, p. 95. The Company reported an incremental charge of $954 for the Grainger vendor. The charge related to the purchase of a Fiberglass Ladder and two racks. Explain if this charge was included in the Company's capitalization offset for the MS24A event. If included, please demonstrate where. If not included, explain why the purchase was a necessary incremental storm expense for the MS24A event and explain if the equipment was available for post-storm usage.

Response:

Please refer to Exhibit ACCT-2 CLP-1 (MS24A), Outside Contractors- Vendors, line 268, vendor Grainger, invoices totaling in the amount of $954. Upon further review in drafting this response, the Company determined that these costs are not associated with the event. The Company will supplement ACCT-2 CLP-1 (MS24A), to remove lines 268 in the amount of $954.

Date Filed: September 28, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-CIVIL) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-10, pp. 98-99. The Company reported an incremental charge of $1,010 for the H I Stone & Son Trucking Inc vendor. The charge related to the assistance "to stop water" for activity that occurred on February 9, 2024 (one month after the MS24A event) and included a reference to the MS23B011 workorder number. Please explain how this charge was applicable to the MS24A event and provide supporting documentation. If the Company's response identifies the charge as being applicable to the MS23B event, please provide a similar explanation and supporting documentation.

Response:

Please refer to Exhibit ACCT-2 (CLP-1)(MS24A), Outside Line Contractors, at Line 270, H I Stone & Son Trucking Inc. (HI Stone), in the amount of $1,010. During the storm event, Connecticut experienced significant rainfall that resulted in localized flooding. As a result of the flooding, water entered the underground electrical infrastructure through the electric conduits and made its way into the handhole and meter box that impacted a customer and as a result. The Company was notified. The condition was not related to a failure of the electrical equipment itself, but rather water entering the conduit system due to the extreme weather conditions. Newtown field operations responded in conjunction with HI Stone to make repairs that included adding a sweep to the conduit and install spray foam in the conduit. This customer issue was addressed as part of post storm follow up work and the charges are applicable to the MS24A event.

Date Filed: October 01, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin, Leanne M. Landry, Craig Dikeman and Matthew J. Correia
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-10, pp. 102-116. The Company reported an incremental charge of $110,362 for the Harlan Electric Construction vendor. Respond to the following:

a. Explain why the Company allowed the vendor to commence billing on January 8, 2024 (6 hours), bill for 16 hours on January 9, 2024, and then bill for another 6 hours prior to being released on January 10, 2024, when there were no assignments provided for the entire duration. As part of the response, explain why the Company did not defer the start of services by a day given that the ERP was not declared until 6PM on January 9, 2024 (Ex. CLP-STORM-IMT-3, p. 29). As relevant, provide documentation (i.e., emails, etc.) supporting the Company's response, to include Company emails identifying when the vendor was expected to be available for storm recovery purposes.
b. Cite the location of the vendor's contractual Pricing Schedule Exhibit (i.e., typically referred to as Exhibit A). EOE observed that the contract provided at OCC-044, Att.2 (Confidential), starting at p. 2286 includes a List of Exhibits at p. 2292 which references the Pricing Schedule as Exhibit B but was unable to locate the document. EOE observed a similar omission in EOE-024, Att.4 (Confidential). To be clear, EOE is looking for the template language, not the individual rates.
c. Referring to pp. 107-114, explain why the equipment was charged during standby when the Company's Master Service Agreement omits billing of equipment during standby. Additionally, identify the amount ($) of equipment that was charged for standby.

Response:

Referring to Exhibit ACCT-2 CLP-1 (MS24A), Outside Contractor-Vendor, line 272, vendor Harlan Electric Construction, total invoice amount of $110,362.

a. Harlan was already working on property for Transmission. They were held onsite and transitioned to storm duty from their normal scheduled work. The crews were instructed to pick up Eversource trucks staged at another location and outfit them with appropriate materials for storm restoration on the 8th and to standby on the 9th. Since they were normally on property, all communications were verbal and they were not released to ensure that the resources were available when needed.

b. The Company confirms that, due to a clerical error during the submission process, the vendor's contractual Exhibit B Pricing Schedule was inadvertently omitted from the materials provided at OCC-044, Attachment 2 CONFIDENTIAL. The Exhibit B Pricing Schedule is now provided as EOE-216, Attachment 1 CONFIDENTIAL.

c. Under the applicable Master Service Agreement, the contractor is entitled to receive payment for equipment at 50% of the applicable equipment rate while the contractor is on standby, as expressly provided in OCC-044, Attachment 2 CONFIDENTIAL, Section 3.6, page 5 of EOE-216, Attachment 1, (Exhibit B Pricing Schedule). Accordingly, the equipment charges during standby were billed pursuant to the specific standby provisions contained in the vendor's contractual Pricing Schedule. In accordance with contract provisions, the total amount of equipment charged for standby is $5,714.28. Please refer to the Company response to EOE-267[i] for additional context and detail regarding the billing of equipment.

Prior Referenced Response:

[i] EOE-267 Question:

(LINE CREWS) For each storm in the Company's recovery request, identify the total amount of equipment that was billed by line crew vendors during standby activities. Please provide the information in an unlocked excel spreadsheet allocating each cost to a specific vendor by storm event.

EOE-267 Response:

There is no contractual, operational or other prohibition that bars the payment of equipment rates during standby time and these costs are not tracked separately from a vendor's crew time for invoicing purposes. Information regarding equipment charges is contained within the underlying vendor invoices and supporting documentation submitted as part of the Company's filing.

The Company has consistently explained that, in the years 2018 through 2023, the Company's contractual terms provided that *standby rates were charged only to labor rates, not to equipment*. This policy followed from the fact that, when vendor crews commit to perform work for the Company, their equipment is dedicated for the duration of the engagement, preventing the use of that equipment somewhere else. This commitment of vendor equipment extends beyond working hours, as vendors must remain ready and available so long as they are committed to the Company's restoration effort. This policy also reflects the fact that labor rates vary depending on the demands and associated risk placed on the field crews for their performance (i.e., standby rates are lower than work rates), where vendor equipment is tied up regardless of the work status of the vendor's crews.

Specifically, the contract language "Standby Rates apply to labor resources only" was applied so that there was no separate standby rate for equipment and equipment was, instead, billed at the same rate regardless of the crew's work status (e.g. travel, standby, or work time). The Company's policy acknowledged that it was paying for exclusive access to the vendor's equipment throughout the event, compensating vendors for their lost opportunity cost. Not paying for

equipment during standby would discourage vendors from committing their resources to the Company in storms with competitive procurement of crews among regional utilities.

In January 2022, Eversource Energy received the final report of an independent assessment of the "Eversource ERP Capability," prepared by Accenture LLC. This assessment was undertaken by Eversource Energy as part of a regulatory compliance initiative beginning in September 2021. In this assessment, Accenture made several recommendations regarding the Eversource Energy ERP organization, including a recommendation to expand the emergency-management organization and capabilities by creating an executive role to oversee the enterprise emergency-management program with greater visibility and decision-making authority within the overall organization. Specifically, Accenture recommended establishing regionally based directors to oversee the implementation of program initiatives and manage state-specific relationships; expanded oversight and governance coordination of risk mitigation and resiliency initiatives; and additional training and exercise design personnel.

Over the next two years, Eversource Energy implemented the Accenture recommendations, expanding and formalizing the emergency-management organization with a new vice president role and several new director roles to improve overall emergency-response preparedness and associated business processes. As part of this organizational initiative, Eversource Energy formalized the role of Director of Emergency Preparedness Logistics and Resource Acquisition in late 2023, vesting this role with responsibility for contract services relating to emergency management. This change placed control of vendor contracts in the hands of the team directly responsible for resource acquisition in emergency events.

Following this organizational change, the emergency-management team launched a supplier cost-optimization review to identify opportunities for greater cost control in the tough environment of competitive procurement of contract resources. Working together, the Company's contracts and procurement teams identified the discounting or elimination of equipment charges during standby time as one of several strategies that could help to contain storm restoration costs. The Company began to shift its policy on standby rates for equipment starting in late 2023, working with vendors throughout 2024 to negotiate changes to the former payment policy. This shift in policy applied in various forms to invoices for work performed during 2023, that were reviewed, approved and paid during 2024, as the Company worked to get vendors to accept a change in the policy.

The roll-out of the new policy resulted in significant vendor push-back. Through these interactions, it became clear that it was not possible to eliminate payments for equipment without hindering the Company's ability to secure necessary crews -- with several vendors simply increasing the equipment charge applicable during crew work time to cover the gap. In 2025, following months of negotiations with vendors and a review of industry practices, the Company adopted *a standard policy of paying vendors 50 percent of the standard Base Rate for equipment during standby*. The full Base Rate for equipment still applies during travel and work time. This policy strikes a reasonable balance between fairly compensating vendors for lost opportunity costs—ensuring access to skilled, experienced vendors—and containing costs. The Company's current Master Services Agreement reflects this updated policy.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-10, pp. 117-131. The Company reported an incremental charge of $3,686 for the Haugland Energy Group LLC vendor for activity referenced as 'Dock Work' and reported the activity under workorder number MS24J011 (pp. 117, 129-130). The Company's documentation did not include an Eversource Contractor Storm Daily Time & Work Report or similar exhibit detailing the information outlined for the storm remediation. Provide the omitted Eversource Contractor Storm Daily Time & Work Report or explain why the document was not completed. Additionally, explain how the Eversource reviewer was able to verify the applicability of the charges to the MS24A event and provide supporting documentation.

Response:

Please refer to Exhibit ACCT-2 (CLP-1)(MS24A), Outside Line Contractors, at Line 273, Haugland Energy Group LLC, in the amount of $3,686. The charges are associated with post-storm repair activities related to the MS24A event. The timesheets provided are the contractor's standard format for work performed outside the ERP timeframe. As part of the invoice review process, associated work orders are reviewed to verify the accuracy and appropriateness of the charges.

Documentation of this review process was included in Confidential Exhibit ACCT-2 CLP-1A-10, page 131. During the review, the employee responsible for overseeing the work performed by Haugland Energy Group provided clarification regarding the appropriate work order to be used for the invoice. This clarification was incorporated into the review to ensure the charges were applied to the correct work order.

Date Filed: September 28, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-FOOD/LODGING) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-10, pp. 132-134. The Company reported an incremental charge of $66,863 for the Haugland Energy Group LLC vendor. The Company failed to provide any supporting documentation for the activity performed to include the signed Eversource Contractor Storm Daily Time & Work Reports, provide the omitted documentation.

Response:

Please refer to Exhibit ACCT-2 CLP-1 (MS24A), Outside Contractor-Vendor, Line 274, vendor Haugland Energy Group LLC, invoice totaling in the amount of $66,863. Please reference EOE-218, Attachment 1, for supporting documentations of signed Eversource Contractor Storm Daily time and work timesheets.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-10, pp. 158-162. The Company reported an incremental charge of $99,735 for the HT-Exit 88 Hotel TRS LLC vendor (i.e., Marriott Mystic). The charges included 185 hotel rooms for the evening of January 11, 2024 and 185 "Breakfast & Box Lunch" meals for January 12, 2024. Identify if all of the referenced rooms and meals were utilized, and if so, by which vendor(s). If not used, identify the number of rooms and meals that were unused and explain why they were not canceled.

Response:

Please refer to Exhibit ACCT-2 CLP-1A-10 (MS24A), pp 158-162, Marriott Mystic, for lodging and meal charges of $99,735.

Under the Company's ERP for a severe weather event, resource and logistical acquisitions such as hotel rooms and food must be undertaken ahead of time based on the expected severity and complexity of an event. Expected complexity and the associated resource and logistical requirements are analyzed based on considerations of numerous factors including, but not limited to, forecasted weather conditions; certainty of the weather forecast, size of the anticipated incident and expected impacts to personal safety and property, outage prediction modeling, anticipated extent of potential or known damage, and historical experience with other events.

The Company cannot wait until a predicted weather event actually reaches its service territory to formulate its response plan and secure needed resources, as PURA has established pursuant to Conn Gen. St. §§16-32e, 16-32h and PURA's performance standards, as well as the structure and implementation of the ERP. If the Company were to wait until a storm's actual impact to secure mutual aid and contractor crews, hotels, food services and other logistics necessities, critical resources may not be available when needed, or, even if available, would be significantly more expensive than if procured earlier.

The Company makes every effort to cancel rooms that are unused if known within the timeframe for allowed cancellation according to the hotel policy. However, based on the shifting restoration needs or priorities, crews are often relocated within regions of the service territory to work on restoration well after the cancellation period has expired and may have to be re-assigned to other

hotel rooms that are closer to their physical work location (the Company focuses on locating crews as close as possible to their assigned restoration jobs to minimize the need for travel, thus freeing them up for actual restoration work). The Company must meet its contractual obligations with each hotel to pay for rooms reserved post the cancellation time frame. It is also important to note that, in times of service outages, there are other demands on hotel space from displaced residents that are experiencing service outages. As a result, the Company needs to be able to have adequate facilities to house the crews that are required to be on-site at the outset of an event, and the Company does that through contractual and logistical commitments made ahead of the event.

The Company tracks rooms that are booked and assigned, not whether a crew ends up utilizing its assigned room because the Company is focused on moving crews to where the work location as the first priority and information as to whether the room was used is not probative, since it must be paid for.

In preparation for the storm event, the Company had booked rooms at the Marriott Mystic for Wednesday, January 10, 2024 and Thursday, January 11, 2024 nights and ordered all meals.
Due to changes in food and lodging needs for the storm event, the Company did not require rooms and meals. The cancellation notification was sent via email on Wednesday, January 10, 2024, at 2:19pm.

Due to a guarantee on the rooms and the ordered food, the Company incurred charges for the cancelled rooms and the cost of the ordered food.

Date Filed: September 30, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin, Leanne M. Landry, Craig Dikeman and Matthew J. Correia
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-11, pp. 12-86. The Company reported an incremental charge of $1,534,662 for the I B Abel Inc vendor. Respond to the following:

a. Referring to pp. 23-41, explain why the billable hours for Travel Time in box 7 were lowered and the billable hours for Standby Time in box 8 were increased. As part of the response, identify when this correction occurred in the review process and explain how the hours were derived.
b. Referring to OCC-044, Att.2 (Confidential), pp. 2732-2734, confirm that the vendor's Exhibit A Pricing Schedule contains the Company's standard provisions, including "Standby Rates apply to labor resources only" (i.e., p. 2732).
c. If subsection b is confirmed, refer to pp. 23-62 and explain why the equipment was charged during standby. Additionally, identify the amount ($) of equipment that was charged for standby.
d. If subsection b is not confirmed, cite the revised Exhibit A Pricing Schedule that was executed (signed) for 2024 and 2025 that excludes the standard provisions.

Response:

a. During the invoice-review process, the Company identified discrepancies noted within the billable hours. As a result, the appropriate Eversource teams and the Contractor engaged in a discussion resulting in the acceptable and agreed-upon hours.

b. The standard Exhibit A Pricing Schedule contains this provision as noted. However, the provision does not govern equipment charges, as discussed in the Company's response to EOE-267[i]. At the time of the storm event, the contractor was on the Company's system performing work pursuant to a blue-sky work assignment. When the storm event occurred, the contractor transitioned its resources to support the storm-related work. The standby occurred at the beginning of the contractor's storm work activity, as the contractor did not immediately transition from its ongoing blue-sky work to storm duty. Thus, the total amount of $67,736.35 was correctly charged for equipment hours for standby. In addition, the same equipment rate would apply for standby even under the blue-sky contract. Accordingly, the equipment charges are correct.

c. Please see response to part (b)

d. Please see response to part (b)

Prior Referenced Response:

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[i] EOE-267 Question:

(LINE CREWS) For each storm in the Company's recovery request, identify the total amount of equipment that was billed by line crew vendors during standby activities. Please provide the information in an unlocked excel spreadsheet allocating each cost to a specific vendor by storm event.

EOE-267 Response:

The Company's accounting system does not separately track amounts billed by vendors for equipment during standby. Accordingly, the Company cannot generate the requested spreadsheet directly from its accounting system to provide the details requested. Information regarding equipment charges is contained within the underlying vendor invoices and supporting documentation submitted as part of the Company's filing.

For additional context regarding these charges, the Company's policy for billing equipment is described below:

In the years 2018 through 2023, the Company's contractual terms provided that standby rates were charged only to labor rates, not to equipment. This policy followed from the fact that, when vendor crews commit to perform work for the Company, their equipment is dedicated for the full duration of the engagement, preventing the use of that equipment somewhere else. This commitment of vendor equipment extends beyond working hours, as vendors must remain ready and available so long as they are committed to the Company's restoration effort. This policy also reflects the fact that labor rates vary depending on the demands and associated risk placed on the field crews for their performance (i.e., standby rates are lower than work rates), where vendor equipment is tied up regardless of the work status of the vendor's crews.

Specifically, the contract language "Standby Rates apply to labor resources only" was applied so that there was no separate standby rate for equipment and equipment was, instead, billed at the same rate regardless of the crew's work status (e.g. travel, standby, or work time). The Company's policy acknowledged that it was paying for exclusive access to the vendor's equipment throughout the event, compensating vendors for their lost opportunity cost. Not paying for equipment during standby would discourage vendors from committing their resources to the Company in storms with competitive procurement of crews among regional utilities.

In January 2022, Eversource Energy received the final report of an independent assessment of the "Eversource ERP Capability," prepared by Accenture LLC. This assessment was undertaken by Eversource Energy as part of a regulatory compliance initiative beginning in September 2021. In this assessment, Accenture made several recommendations regarding the Eversource Energy ERP organization, including a recommendation to expand the emergency-management organization and capabilities by creating an executive role to oversee the enterprise emergency-management program with greater visibility and decision-making authority within the overall organization. Specifically, Accenture recommended establishing regionally based directors to oversee the implementation of program initiatives and manage state-specific relationships; expanded oversight and governance coordination of risk mitigation and resiliency initiatives; and additional training and exercise design personnel.

Over the next two years, Eversource Energy implemented the Accenture recommendations, expanding and formalizing the emergency-management organization with a new vice president role and several new director roles to improve overall emergency-response preparedness and associated business processes. As part of this organizational initiative, Eversource Energy formalized the role of Director of Emergency Preparedness Logistics and Resource Acquisition in late 2023, vesting this role with responsibility for contract services relating to emergency management. This change placed control of vendor contracts in the hands of the team directly responsible for resource acquisition in emergency events.

Following this organizational change, the emergency-management team launched a supplier cost-optimization review to identify opportunities for greater cost control in the tough environment of competitive procurement of contract resources. Working together, the Company's contracts and procurement teams identified the discounting or elimination of equipment charges during standby time as one of several strategies that could help to contain storm restoration costs. The Company began to shift its policy on standby rates for equipment starting in late 2023, working with vendors throughout 2024 to negotiate changes to the former payment policy. This shift in policy applied in various forms to invoices for work performed during 2023, that were reviewed, approved and paid during 2024, as the Company worked to get vendors to accept a change in the policy.

The roll-out of the new policy resulted in significant vendor push-back. Through these interactions, it became clear that it was not possible to eliminate payments for equipment without hindering the Company's ability to secure necessary crews -- with several vendors simply increasing the equipment charge applicable during crew work time to cover the gap. In 2025, following months of negotiations with vendors and a review of industry practices, the Company adopted a policy of paying vendors 50 percent of the standard Base Rate for equipment during standby. The full Base Rate for equipment still applies during travel and work time. This policy strikes a reasonable balance between fairly compensating vendors for lost opportunity costs—ensuring access to skilled, experienced vendors—and containing costs. The Company's current Master Services Agreement reflects this updated policy.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-SERVICE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-11, pp. 94-98. The Company reported an incremental charge of $12,176 for the JHD Corp vendor. The invoice referenced a project of "2023-2024 CT Access Road & ROW Trans. Maint. Services (p. 94). Respond to the following:

a. Identify if the storm-related services were associated with the transmission or distribution system.
b. If response to subsection a is the distribution system, explain the specific storm-related services that were performed in support of the Eversource distribution system and provide supporting documentation.
c. If response to subsection a is the transmission system, explain why services associated with the transmission system were included in the storm recovery request.

Response:

Please refer to Exhibit ACCT-2 (MS24A) Outside Contractors-Vendors, line, vendor JHD CORP, line 287, invoice totaling in the amount of $12,176. Upon further review in drafting this response, the Company determined that this invoice was related to the repair of a Transmission Right of Way. The right of way washed out and was responded to after a call from the town requesting assistance. The wash out was blocking the road where the Company has distribution lines but given the repair was made to a transmission right of way, the Company will supplement Exhibit ACCT-2 (MS24A) to remove line 287 in the amount of $12,176.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-CIVIL) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-11, p. 109. The Company reported an incremental charge of $18,776 for the KTI Utility Construction & Maintenance LLC vendor. The invoice referenced activity from both workorder number MS24A011 and MS24B011. Explain why the Company allocated the full amount of the invoice in lieu of allocating applicable charges to the MS24B storm event. As part of the response, identify the amount applicable to the MS24B event.

Response:

Please refer to Exhibit ACCT-2 (CLP-1)(MS24A), Outside Line Contractors, at Line 293, KTI Utility Construction & Maintenance LLC, in the amount of $18,766.

While preparing the data for this response, it was determined that this invoice reflects work associated with MS24A and MS24B. The Company will supplement Exhibit CLP-1 (MS24A) to adjust line 293 to the amount of $11,140. In addition, the Company will supplement Exhibit CLP-2 (MS24B) to include this invoice in the amount of $7,636.

Date Filed: October 01, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibits ACCT-2 CLP-1A-11 through CLP-1A-16. The Company reported 141 incremental charges for the Lewis Tree Service Inc vendor with approximately 43 invoices where it appears that the vendor failed to bill the required hours at ST rates. Respond to the following:

a. Explain why the vendor was not required to bill at ST rates for the hours billed through 1630.
b. Explain why the vendor was permitted to bill for an entire hour short of the 1630 timeline and failed to account for nine hours of ST. (see e.g., Rows 329, 369- 378).
c. Provide an unlocked Excel spreadsheet detailing each invoice referenced above (i.e., the referenced Rows) and identify the total number of hours billed at OT rates through 1630, along with the corresponding incremental charge. To be clear, this request is looking for the differential between the OT rate and ST rate multiplied by the hours billed.

Response:

a. Please refer to the Company's response to EOE-128[i] and EOE-128, Attachment 1. The normal working hours for tree crews are 7:00 AM to 4:30 PM (or, stated differently, 07:00 to 16:30) and the tree crews are paid nine hours of straight time for time worked during these hours, up to the first 45 working hours, with a 30-minute unpaid meal break. The 30-minute unpaid meal break is in accordance with CT G.S. Chapter 557 Section 31-51ii Subsection A, which states: "*No person shall be required to work for seven and one-half or more consecutive hours without a period of at least thirty consecutive minutes for a meal*. Such period shall be given at some time after the first two hours of work and before the last two hours." The period is unpaid in accordance with the Fair Labor Standards Act, which states: "Federal law does not require lunch or coffee breaks… *Meal periods (typically lasting at least 30 minutes), serve a different purpose than coffee or snack breaks and, thus, are not work time and are not compensable*."

   The storm working hours are from 7:00 AM to 4:00 PM (or, stated differently, 07:00 to 16:00). This is due to the fact that a 30-minute, undisturbed, break cannot be guaranteed during storm response activities and duties, in accordance with CT G.S. Chapter 557 Section 31-51ii Subsection C Part 4, which states: "the continuous nature of an employer's operations, such as chemical production or research experiments, *requires that employees*

be available to respond to urgent or unusual conditions at all times and such employees are compensated for break and meal periods."

The distinction between normal working hours, 7:00 AM to 4:30 PM, and storm working hours, 7:00 AM to 4:00 PM, is due to the continuous nature of the Company's storm response activities and the statutory requirement to compensate employees for their meal period when they are required to respond to urgent or unusual conditions at all times.

b. The vendor is not permitted to charge OT during the storm working hours, from 07:00 to 16:00. Referring to Exhibit ACCT-2 CLP-1 and Confidential Exhibits ACCT-2 (CLP-1A-11)(MS24A) through ACCT-2 (CLP-1A-16)(MS24A), the Company reviewed all Lewis Tree Service Inc. invoices and found eleven discrepancies that occurred due to human error.

c. Please refer to EOE-223, Attachment 1 CONFIDENTIAL, for an unlocked spreadsheet calculating the differential between the OT and ST rate multiplied by the number of hours billed at the OT rate from 07:00 through 16:00, totaling $419.44. The Company will supplement Exhibit ACCT-2 (CLP-01) (MS24A) to remove $419.

Prior Referenced Response:

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[i] EOE-128 Question:

(VEGETATION CREW HOURS) Confirm whether each tree crew vendor's contractual "normal working hours" remain 7 AM to 4:30 PM (i.e., 0700 to 1630) for each weekday, or a maximum of 9 hours. As part of the response, identify each tree crew vendor and cite the contract provisions that detail these hours. If the contracts do not detail the normal working hours, please provide email or other communications supporting the normal working hours that would bill at standard time (ST) rates.

EOE-128 Response:

The normal working hours for local tree crews are confirmed as 7 AM to 4:30 PM (or, stated differently, 07:00 to 16:30) and the tree crews are paid nine hours of straight time for time worked during these hours, up to the first 45 working hours, with a 30-minute unpaid meal break. This language is not included in contract provisions, rather it is a department practice.

Please refer to EOE-128, Attachment 1, for the Eversource Contractor Tree Crew Work Schedule.

Date Filed: September 25, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-11, pp. 252-254. The Company reported an incremental charge of $7,002 for the Lewis Tree Service Inc vendor. Explain why the vendor was necessary for January 11, 2024 when the storm was demobilized on January 10, 2024, the crew had only performed standby activity on both January 9th and 10th, and the crew was only used for standby on January 11th (p. 254). As part of the response, please identify the incremental charge associated with the standby activity on January 11th.

Response:

Throughout a storm event, Vegetation Management and Operations stay in close communication to ensure tree crew resources are appropriate. In many storm events tree crew counts are decreased gradually, rather than occurring all at once. Demobilization of tree crews is paired with demobilization of line crew resources and the number of outage events remaining per AWC or division. Even when customers are substantially restored from a storm event, there are often remaining outage and non-outage Outage Management System ("OMS") tickets that need to be addressed. It is not uncommon for Operations to request that tree crews remain on shift to address any remaining vegetation related work or to support line crews as needed. Once released from the storm shift and sent home to rest, it will take longer for tree crew personnel to travel in and respond. The decision to keep tree crews on shift is made by Operations leadership based on the state of OMS tickets regionally or by area work center.

The Company does not track time differently between standby and work time for tree crews in the same manner as line crews. There are no separate billing rates or work designations for vegetation management crews that would differentiate standby and remediation work. Contracts with tree contractors do not differentiate standby time or billing rates as is typical with line crew contracts.

The term "standby" on a tree crew timesheet indicates that the crew was assigned a storm shift and was actively ready to respond to events. The charge associated with the work time on January 11, 2024, was $1,795.27.

Date Filed: October 01, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibits CLP-1A-13 through CLP-1A-14. The Company reported 17 incremental charges for the Lewis Tree Service Inc vendor for crews that traveled from Maryland for a total cost of $229,350 (Rows: 332-346, 348, and 351). Respond to the following:

a. Explain why the vendor commenced travel on January 8, 2024, from Baltimore Maryland when the storm was not anticipated to impact the state until the afternoon of January 9, 2024.
b. Provide an unlocked Excel spreadsheet calculating the incremental cost impact for the vendor's billing of seven hours of standby on January 9, 2024, for both labor and equipment.
c. Explain why the vendor was permitted to bill for 12 hours of travel on January 8, 2024 (mobilization) and 12 hours on January 11, 2024 (demobilization) when the vendor's own documentation demonstrates that they took a longer distance (i.e., 346 miles) which only required 5 hours, 45 minutes (see e.g., Ex. CLP-1A-13 p. 40), or less than 7.5 hours after applying a 1.3 factor increase.
d. Provide an unlocked Excel spreadsheet calculating the incremental cost impact for the vendor's billing of nine hours (i.e., the additional 4.5 hours of both mobilization and demobilization) for both labor and equipment.
e. Cite the contract provisions that permit the vendor to bill for both mileage and for vehicle usage during mobilization and demobilization. If not defined within the contract, explain why the vendor was permitted to bill for both costs.

Response:

a. In accordance with the Final Order issued in Docket No. 20-08-03, the Company is required to pursue and secure resources as soon as possible to ensure it has the necessary resources well in advance of storm events. However, this can become challenging during events that are regional in nature where other utilities are competing for additional crews. To overcome this obstacle, the Company must negotiate with external vendors to guarantee their support to the Company over other utilities in the region. Therefore, the Company may agree to compensation leading up to the anticipated storm event to acquire resource commitments.

The forecast for the January 9-10, 2024, winter storm event indicated heavy snow, rain, flooding, and high winds to the Company's service territory and, more broadly, New England and the surrounding Northeastern region. Given several other states were actively looking for additional support from external tree crews, the Company needed to aggressively engage tree crew vendors in advance of the storm impacting Connecticut. The Company verbally agreed to reimburse the vendor for a portion of their time on January 9th, 2024, in advance of the crews being deployed to CT in order to acquire the extra resources to respond to the winter event projections.

b. Please refer to EOE-225, Attachment 1 CONFIDENTIAL, for the requested labor and equipment calculations.

c. Please refer to the Company's response to EOE-130[i], which explains that Google Maps and its underlying algorithms do not incorporate vehicle sizes and dimensions, the safe operating speed of contractor vehicles traveling in a convoy, fuel capacity/efficiency, activities that do not include actual driving, such as refueling, safety rest breaks, and meal breaks, and/or different commercial vehicle types (e.g., pick-up trucks, various sized bucket trucks, including diesel models, etc.) in travel time calculations. The aforementioned factors and variables are known to impact travel time. The maps are provided as a reference to substantiate the miles and travel time billed and are compiled during the invoice creation process and do not reflect weather/traffic-related delays during the actual mobilization and demobilization process.

d. The equipment rate was not billed during mobilization and demobilization. Please refer to EOE-225, Attachment 2 CONFIDENTIAL, for the requested labor calculations.

e. The vendor was not permitted to bill for both mileage and equipment rates during mobilization or demobilization. The vendor charged mileage during mobilization and demobilization and charged equipment rates while operating in the Company's service territory.

Prior Referenced Response:

[i] EOE-130 Question:

(VENDOR TRAVEL) Explain the Company's travel review process for external vendors to include any assumptions for determining whether mobilization/demobilization travel time would be considered reasonable (i.e. in relation to Google/MapQuest estimates), how estimates would be increased by escalation factors, whether the review process differs for different vendors or types of vendors, and whether the Company has performed a study supporting that policy. Additionally, identify if the Company has changed its position outlined within its supplemental response to OCC-41 from Docket No. 25-12-13.

EOE-130 Response:

The Company applies the formula described below to determine whether line and vegetation crews can mobilize, travel and arrive on a timeline to assist productively in restoration.

The Company uses a formula to calculate daily travel time capability of a line crew traveling at 60 mph for 10 hours (maximum drive time), or approximately 600 miles per day. Based on the expected duration of the restoration, the Company will procure crews factoring in this travel time when validating invoices. The Company looks at the location of mobilization, the 600 miles per day and any external factors that may come into play to determine what is a reasonable travel time when reviewing and approving invoices.

Application of the above formula combined with the overall projected impact of the weather event (i.e. duration of restoration, number of potentially impacted states, availability of local or regional resources) enables the Company to determine, on an event by event basis, what travel time is reasonable. Due to size, refueling and possible weather/traffic delays, actual daily mileage of a bucket truck may differ from 600 miles per day.

Google Maps is a useful reference point for determining travel time. However, the accuracy and reliability of Google Maps data is subject to qualification in its terms of use, and therefore it should not be relied upon as the exclusive measure of reasonable travel time. In Docket No. 25-12-13 the Company responded to OCC-041 and associated attachments provided here for reference as EOE-130, Attachment 1. Page 2 of OCC-041-SP01, Attachment 1, (which is page 4 of 24 of EOE-130, Attachment 1), is the Google Maps End User Additional Terms of Service ("Google Maps T&Cs"), and states that: "When you use Google Maps map data, traffic, directions, and other content, you may find that actual conditions differ from the map results and content, so exercise your independent judgment and use Google Maps at your own risk." The Google Maps T&Cs further provide that end users of Google Maps must accept the Google Terms of Service, which is attached hereto as OCC-041-SP01, Attachment 2, (which is page 5 of 24 of EOE-130, Attachment 1). Page 13 of OCC-041-SP01, Attachment 2, (which is page 17 of 24 of EOE-130, Attachment 1), presents the following warranty disclaimer:

> TO THE EXTENT ALLOWED BY APPLICABLE LAW, WE PROVIDE OUR SERVICES "AS IS" WITHOUT ANY EXPRESS OR IMPLIED WARRANTIES, INCLUDING THE IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND NON-INFRINGEMENT. FOR EXAMPLE, WE DON'T MAKE ANY WARRANTIES ABOUT THE CONTENT OR FEATURES OF THE SERVICES, INCLUDING THEIR ACCURACY, RELIABILITY, AVAILABILITY, OR ABILITY TO MEET YOUR NEEDS.
>
> DON'T RELY ON THE SERVICES FOR MEDICAL, LEGAL, FINANCIAL, OR OTHER PROFESSIONAL ADVICE. ANY CONTENT REGARDING THOSE TOPICS IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY AND IS NOT A SUBSTITUTE FOR ADVICE FROM A QUALIFIED PROFESSIONAL.

As the Company has explained in its response to several discovery responses in Docket Nos. 24-03-30 and 25-12-13, all provided here for ease of reference as EOE-130, Attachment 2, (see, e.g., OCC-031; EOE-501; EOE-517; EOE-536; and EOE-0590), Google Maps and its underlying algorithms do not incorporate vehicle sizes and dimensions, the safe operating speed of contractor vehicles traveling in a convoy, fuel capacity/efficiency, activities that do not include actual driving, such as refueling, safety rest breaks, and meal breaks, and/or different commercial vehicle types (e.g., pick-up trucks, various sized bucket trucks, including diesel models, lifters, pole trailers, diggers/derricks,

etc.) in travel time calculations. Each of these factors can affect the actual time it takes for a contractor to arrive at the contractor's designated location in the Company's service territory and, therefore, are appropriate for consideration in the cost validation process. Accordingly, the Company uses the estimated time calculated by Google Maps for car travel as a data point and multiplies that figure by a factor of 1.3 hours to compute a reasonable benchmark for actual travel time. The Company applies the 1.3 hours factor to account for, among other things, the slower speed of fully loaded line trucks that travel as a convoy and make more frequent stops than a conventional sedan vehicle. The Company further evaluates the reasonableness of travel time based on its experience and professional judgment on an event-by-event basis. These additional layers of analysis are necessary because Google Maps does not account for factors and variables that are known to impact travel time. Thus, Google Maps cannot, and should not, be relied upon as the sole measure of travel time.

Date Filed: September 25, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-15, pp. 1-3. The Company reported an incremental charge of $6,216 for the Lewis Tree Service Inc vendor. Explain why the vendor was necessary for January 11, 2024 when the storm was demobilized on January 10, 2024, the crew had only performed standby activity on both January 9th and 10th, and the crew was only used for standby on January 11th (p. 3). As part of the response, please identify the incremental charge associated with the standby activity on January 11th.

Response:

Throughout a storm event, Vegetation Management and Operations stay in close communication to ensure tree crew resources are appropriate. In many storm events tree crew counts are decreased gradually, rather than occurring all at once. Demobilization of tree crews is paired with demobilization of line crew resources and the number of outage events remaining per AWC or division. Even when customers are substantially restored from a storm event, there are often remaining outage and non-outage Outage Management System ("OMS") tickets that need to be addressed. It is not uncommon for Operations to request that tree crews remain on shift to address any remaining vegetation related work or to support line crews as needed. Once released from the storm shift and sent home to rest, it will take longer for tree crew personnel to travel in and respond. The decision to keep tree crews on shift is made by Operations leadership based on the state of OMS tickets regionally or by area work center.

The Company does not track time differently between standby and work time for tree crews in the same manner as line crews. There are no separate billing rates or work designations for vegetation management crews that would differentiate standby and remediation work. Contracts with tree contractors do not differentiate standby time or billing rates as is typical with line crew contracts.

The term "standby" on a tree crew timesheet indicates that the crew was assigned a storm shift and was actively ready to respond to events. The charge associated with the work time on January 11, 2024, was $1,378.04.

Date Filed: October 01, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-15, pp. 53-54. The Company reported an incremental charge of $3,573 for the Lewis Tree Service Inc. vendor. The charge is supported by a timesheet that references activities from January 8-9, 2024 (prior to the storm event) and separate activities from January 11-12, 2024 (after the storm event) and failed to include an Eversource Connecticut Emergency Restoration Tree Contractor Work Location Report. Additionally, the charges include billing for atypical equipment, notably a Chipper Disk and a Chipper Truck. Respond to the following:

a. The timesheet supports a larger charge than included within the recovery request. Please identify the specific dates that the Company is attributing to the MS24A event and provide calculations to support the recovery request.
b. Provide the omitted Eversource Connecticut Emergency Restoration Tree Contractor Work Location Report detailing the specific storm-related activities performed.
c. Provide documentation (i.e., screen-prints from the Company's Work Management System) demonstrating that the remediation was caused by the MS24A event.
d. Explain why the Chipper Disk and Chipper Truck were necessary for storm remediation purposes and for the activities referenced in the Report requested in subsection b. As part of the response, provide documentation to support the Company's pre-authorization of the additional charges and specifically identify the incremental amount associated with this equipment.

Response:

a. Referring to Confidential Exhibit ACCT-2 (CLP-1A-15)(MS24A), pages 53-54, the invoice and corresponding timesheet in question are related to post-storm tree work pertaining to MN24A, January 8-9, 2024, and MS24A, January 11-12, 2024. Upon reviewing the storm cost allocations, the Company recognized that only January 8, 2024, was allocated to the MN24A storm event. Please refer to EOE-227, Attachment 1 CONFIDENTIAL, for the original and updated MN24A storm cost allocations. The cost associated with the work performed on January 11-12, 2024, and allocated to MS24A will be updated to $2,740. The Company will supplement Exhibit ACCT-2 (CLP-01) (MS24A) on page 52 at line 386 to remove $833.

b. The Eversource Connecticut Emergency restoration Tree Contractor Location document is not available. Work locations were reported on the bottom section of the timesheet.

c. Not all tree-related damage is documented through the Company's Outage Management System ("OMS"). These timesheets were approved by the supervising Company Arborist, who manages tree crew response to address storm damaged vegetation. Examples of storm damaged vegetation include uprooted trees, split trees, broken branches and limbs, and other structural failures that compromise the stability of that tree or tree part. Tree limbs may be hanging directly on the wires, or they may be overhanging and threatening. Not all vegetation contacts during storms cause immediate outages. Storm damage locations are reported through various channels such as customer service calls, tree warden communications and organized patrols. Storm damaged vegetation locations are collected, organized and dispatched by the Company Arborist and are not stored in a centralized location. There is no documentation to provide.

d. The Company Arborist may approve the use of a Disk Chipper and Chip Truck for several reasons. There may not be anywhere to place damaged vegetation except in a roadway, which would cause a public safety hazard. The Company Arborist may approve the use of a chipper due to the location of the issue to proactively prevent customer complaints. Use of a chipper is an exception that is only allowed at the direction of the Company Arborist. The Eversource Arborist would not have approved the timesheet if they did not direct the crew to use and bill a Disk Chipper and Chip Truck.

Date Filed: October 01, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-15, pp. 58-59. The Company reported an incremental charge of $4,395 for the Lewis Tree Service Inc. vendor. The charge is supported by a timesheet that references activities from January 8-9, 2024 (prior to the storm event) and separate activities from January 11-12, 2024 (after the storm event) and failed to include an Eversource Connecticut Emergency Restoration Tree Contractor Work Location Report. Additionally, the charges include billing for atypical equipment, notably extra chainsaws. Respond to the following:

a. The timesheet supports a larger charge than included within the recovery request. Please identify the specific dates that the Company is attributing to the MS24A event and provide calculations to support the recovery request.
b. Provide the omitted Eversource Connecticut Emergency Restoration Tree Contractor Work Location Report detailing the specific storm-related activities performed.
c. Provide documentation (i.e., screen-prints from the Company's Work Management System) demonstrating that the remediation was caused by the MS24A event.
d. Explain why the extra chainsaws were necessary for storm remediation purposes and for the activities referenced in the Report requested in subsection b. As part of the response, provide documentation to support the Company's pre-authorization of the additional chainsaw charges and specifically identify the incremental amount associated with this equipment.

Response:

a. Referring to Confidential Exhibit ACCT-2 (CLP-1A-15)(MS24A), pages 58-59, the invoice and corresponding timesheet in question are related to post-storm tree work pertaining to MN24A, January 8-9, 2024, and MS24A, January 11-12, 2024. Upon reviewing the storm cost allocations, the Company identified that only January 8, 2024, was allocated to the MN24A storm event. Please refer to EOE-228, Attachment 1 CONFIDENTIAL, for the original and updated MN24A storm cost allocations and supporting calculations. The cost associated with the work performed on January 11-12, 2024, and allocated to MS24A will be updated to $2,990. The Company will supplement Exhibit ACCT-2 (CLP-01) (MS24A) on page 52 at line 388 to remove $1405.

b. The Eversource Connecticut Emergency restoration Tree Contractor Location document is not available. Work locations were reported on the bottom section of the timesheet.

c. Not all tree-related damage is documented through the Company's Outage Management System ("OMS"). These timesheets were approved by the supervising Company Arborist, who manages tree crew response to address storm damaged vegetation. Examples of storm damaged vegetation include uprooted trees, split trees, broken branches and limbs, and other structural failures that compromise the stability of that tree or tree part. Tree limbs may be hanging directly on the wires, or they may be overhanging and threatening. Not all vegetation contacts during storms cause immediate outages. Storm damage locations are reported through various channels such as customer service calls, tree warden communications and organized patrols. Storm damaged vegetation locations are collected, organized and dispatched by the Company Arborist and are not stored in a centralized location. There is no documentation to provide.

d. There are numerous circumstances where billing for chainsaws during storm restoration is appropriate. The equipment rates to be billed are detailed in contract agreements with the individual tree contractors. A common agreement is that bucket truck crews will have a minimum of two chain saws on the truck included in the cost of the hourly bucket truck rate. For local tree crews working in Connecticut, the requirement is a minimum of two (one-man) gasoline chain saws (one with at least a 14-inch bar length and one with at least a 21-inch bar length). During storm restoration, larger chain saws with a larger bar length may be required to quickly clear large fallen trees. Additionally, climbing tree crews will bill for chainsaws as climbing crew rates do not include chainsaws.

Date Filed: September 25, 2026

Witness: John P. Dipaola-Tromba, Sean D. Redding, Jenna M. Turner, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-15, pp. 119-121. The Company reported an incremental charge of $9,856 for the Lewis Tree Service Inc vendor. The charge relates to activities from January 9-12, 2024. Explain how the vendor was permitted to bill for nine hours on January 12, 2024 when they recorded work hours between 7am and 3pm (total of eight hours). As part of the response, please identify the impact of billing an extra hour (OT) for each employee.

Response:

The question posed does not match what is shown on the timesheet for these page numbers. January 12th was billed for 5 hours and is correct. Looking at the total invoice amount, it is likely this question was posed about Confidential Exhibit ACCT-2 CLP-1A-15, pages 116-118, so this response will reference the Lewis Tree invoice and timesheet on those pages.

The work locations reflected on the timesheet may not always show the time of travel back to the crew's reporting or parking location during emergency response work. In these situations, a tree crew employee may not update their work location after field operations are complete and before returning to their parking location. The contractor's General Foreman reviews and adjusts the timesheet as necessary to ensure all compensable time, including travel time back to the reporting or parking location, is accurately captured in the billing hours. The Eversource Arborist reviewed the timesheet, verified the crew's work activities and travel timeframe, and confirmed that the total hours billed were correct. As a result, while the final travel segment may not be reflected as a separate work location entry, the associated travel time was included in the approved billing hours and appropriately accounted for.

Date Filed: October 01, 2026

Witness: John P. Dipaola-Tromba, Sean D. Redding, Jenna M. Turner, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-16, pp. 16-18. The Company reported an incremental charge of $3,149 for the Lewis Tree Service Inc vendor. The charge relates to activities from January 8-10, 2024. Explain how remediation activity from January 8, 2024, relates to the MS24A event when the event did not impact the state until the evening of January 9th. As part of the response, please identify the incremental impact of the January 8th charge.

Response:

Please refer to Exhibit ACCT-2 (CLP-01) (MS24A) on page 52 at line 423 and Confidential Exhibit ACCT-2 CLP-1A-16, pp. 16-18. The total invoiced amount is $3,875. The incremental charges associated with January 8, 2024, are $726 and these charges were allocated to the MN24A event and not included as part of the MS24A event. The incremental charges associated with MS24A on January 9-10, 2024, are $3,149.

Date Filed: September 25, 2026

Witness: John P. Dipaola-Tromba, Sean D. Redding, Jenna M. Turner, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibits ACCT-2 CLP-1A-15 through CLP-1A-16, Rows 373-376, 393. The Company reported various incremental charges for the Lewis Tree Service Inc vendor. Each of the invoices included billing for extra chainsaws. Identify if the extra chainsaws were pre-authorized by the Eversource arborist and identify the total incremental amounts. If pre-authorization occurred, please provide documentation, along with explanations for why the extra equipment was necessary.

Response:

It is an established practice for contractor tree crews to bill for larger chainsaws during storm restoration activities. The use of larger-bar chainsaws when removing large-diameter trees improves operational efficiency and enhances worker safety by allowing the work to be performed quicker and with less risk to the operator. The chainsaws billed on the referenced invoices are larger than the standard chainsaws provided on each bucket truck, consistent with the applicable contract provisions. Because tree crews cannot determine the size and removal requirements of a tree until they arrive at the work location, requiring a separate trip to obtain a larger chainsaw could delay restoration efforts and result in additional travel costs.

Accordingly, billing for a larger chainsaw is permitted for the entire shift when utilized, as that equipment resource is dedicated to the assigned crew and is therefore unavailable for use on other work during that period. The associated chainsaw charges were reviewed and approved by the Eversource Arborist through the timesheet approval process, confirming that use of the equipment was appropriate for the work performed.

Date Filed: October 01, 2026

Witness: John P. Dipaola-Tromba, Sean D. Redding, Jenna M. Turner, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-16, pp. 135-151. The Company reported an incremental charge of $93,805 for the Lucas Tree Experts vendor. The charge was supported by multiple timesheets that reference activities starting on January 7, 2024 (several days prior to the storm event) and includes Eversource Connecticut Emergency Restoration Tree Contractor Work Location reports that identify remediation at consistent locations for the duration of the activity (see e.g., p. 139, remediation on 1/7, 1/8, 1/10, and 1/11 occurred at "New rd, Nt-Nt" or "New, 1-2"). Respond to the following:

a. Referring to pp. 139, 141, 143, 145, 147, 149, and 151, explain whether each of the referenced Eversource Connecticut Emergency Restoration Tree Contractor Work Location reports were fully completed in accordance with the Company's expectations. As part of the response, explain why most of the activity was solely characterized as "Vine" and does not include additional details on the underlying Trees.
b. Explain what "New rd, Nt-Nt" or "New, 1-2" represents as included within the various timesheets and Eversource Connecticut Emergency Restoration Tree Contractor Work Location reports (i.e., pp. 138-151).
c. Identify the total monetary impact of all services represented as "New rd, Nt-Nt" or "New, 1-2".
d. Referring to pp. 138, 145, 148, and 150, explain the specific storm-related services performed on January 7-8th (i.e., days prior to the MS24A event) and explain why the vendor was permitted to perform services on a Sunday, at higher billable rates.
e. Identify the total amount of per diems that the vendor was permitted to bill and explain why these expenses were warranted for storm remediation purposes. As part of the response, cite the contract provision that permits per diems for storm remediation purposes.

Response:

a. Lucas Tree's electronic Eversource Connecticut Emergency Restoration Tree Contractor Work Location sheet is an electronic form developed and maintained by the contractor. The system contains required fields that must be completed before an entry can be submitted. As a result, when crews are performing storm-related work that is not associated with a specific ticket or work location, they cannot leave those fields blank. In these cases, crews may enter "Vine" as a placeholder value to satisfy the system's data-entry

requirements. "Vine" does not represent a specific work location or activity; rather, it is an administrative entry used when crews are engaged in storm-related work but are not responding to a particular ticket. The Company verifies storm-related work using additional records, including timesheets, dispatch information, and field oversight, and therefore does not rely solely on the placeholder entry for validation purposes.

b. New Rd is the location of the Madison Area Work Center (AWC). It signifies the tree crew was on shift and located at the work center. "Nt-Nt" is a default blank field for pole numbers. If there are no pole numbers recorded, the system prints "Nt-Nt".

c. The tree crew's work hours are not broken down by event locations so this time cannot be separated out.

d. The tree crews referred to in Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-16 on pages 135-151 were non-local tree crews from South Carolina (pages 138, 146, 148, and 150) and North Carolina (140, 142, and 144). The tree crews were mobilizing and travelling from South Carolina and North Carolina to Connecticut on January 7-8, 2024.

e. Contractor tree crews receive meals or meal per diems during active storm response per contract agreements. Lucas Tree's contract for non-local tree crews includes a per diem of $25 per meal per day (up to 3 meals per day). The $75 per diem charged is appropriate per the contract provisions.

Date Filed: September 25, 2026

Witness: John P. Dipaola-Tromba, Sean D. Redding, Jenna M. Turner, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-16, pp. 185-187. The Company reported an incremental charge of $599 for the Lucas Tree Experts vendor. The charge was related to hotels for the evening of January 7, 2024, several days prior to the MS24A event. Explain how the charges relate to the MS24A event and provide documentation to support the applicability of the charges.

Response:

The contractor tree crews were mobilized from South Carolina to support the anticipated storm event beginning on January 9, 2024. Due to the distance involved, multiple days of travel were required for the crews to reach Connecticut. The hotel charges incurred on January 7, 2024, reflect an overnight stop in Virginia to satisfy required rest periods during transit. The crews traveled on January 7 and January 8 to ensure they arrived in Connecticut rested and prepared to begin restoration work on January 9. The Eversource Arborist's approval of the timesheet confirmed that this travel was necessary to support and was appropriately charged to the MS24A event.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-16, pp. 193-212. The Company reported two incremental charges in the combined amount of $153,711 for the M J Electric LLC vendor. Respond to the following:

a. Explain why the equipment was charged at 50% for standby. If applicable, cite the applicable contract provisions. Additionally, identify the remaining amount ($) of equipment that was charged for standby.
b. Referring to p. 207, confirm that the Company included a charge applicable to "car vs pole". If confirmed, identify the total impact of this activity and explain why this amount was not eliminated from the storm recovery request. As part of the response, please provide an unlocked Excel spreadsheet supporting applicable calculations.

Response:

Please refer to Exhibit ACCT-2 (CLP-1)(MS24A), Outside Line Contractors, Lines 443-444, MJ Electric LLC, in the combined amount of $153,711.

a. Per the COC contract provisions in Exhibit B "Pricing Schedule" and within Appendix PS-5, the contractor is required to charge 50% of the equipment rates while on standby. Additionally, the remaining amount of equipment charged for standby was $4,896.75.

b. During the internal review process, it was determined that the work associated with Event 5234191 was related to storm-induced tree damage to equipment and not a car vs pole incident as indicated on the timesheet. Therefore, the associated charges were retained as storm-related costs and were not removed. The incorrect work description appears to have been a documentation error. During storm restoration activities, personnel are often managing multiple work orders simultaneously and recording information in the field, including handwritten notes when necessary. Based on the review of the supporting documentation, the Company determined that the work performed was storm-related and that the discrepancy was limited to the description recorded on the timesheet. In addition, please refer to EOE-234, Attachment 1, for the OMS details related to Event 5234191 to validate repairs were due to tree damage.

Date Filed: September 25, 2026

Witness: Leanne M. Landry and John G. Griffin
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-FOOD) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-16, p. 213. The Company reported an incremental charge of $31,432 for the Madison Lakota Oaks FB LLC vendor. The charges included 160 meals (e.g., "To Go Breakfast" and "sandwich To Go Lunch") for January 12, 2024. Identify if all of the referenced meals were utilized in support of the MS24A event, and if so, by which vendor(s). If not all used, explain why they could not be canceled.

Response:

Referring to Exhibit ACCT-2 CLP-1A-16 (MS24A), Madison Lakota Oaks, for charges of $31,432, which included dinner for Wednesday, January 10, 2024, 'to go' breakfast, lunch and buffet dinner for Thursday, January 11, 2024, and 'to go' breakfast and lunch for Friday, January 12, 2024.

Under the Company's ERP for a severe weather event, resource and logistical acquisitions such as hotel rooms and food, must be undertaken ahead of time based on the expected severity and complexity of an event. Expected complexity and the associated resource and logistical requirements are analyzed based on considerations of numerous factors including, but not limited to, forecasted weather conditions; certainty of the weather forecast, size of the anticipated incident and expected impacts to personal safety and property, outage prediction modeling, anticipated extent of potential or known damage, and historical experience with other events.

The Company cannot wait until a predicted weather event actually reaches its service territory to formulate its response plan and secure needed resources, as PURA has established pursuant to Conn Gen. St. §§16-32e, 16-32h and PURA's performance standards, as well as the structure and implementation of the ERP. If the Company were to wait until a storm's actual impact to secure mutual aid and contractor crews, hotels, food services and other logistics necessities, critical resources may not be available when needed, or, even if available, would be significantly more expensive than if procured earlier.

The Company makes every effort to cancel rooms that are unused if known within the timeframe for allowed cancellation according to the hotel policy. However, based on the shifting restoration needs or priorities, crews are often relocated within regions of the service territory to work on restoration well after the cancellation period has expired and may have to be re-assigned to other

hotel rooms that are closer to their physical work location (the Company focuses on locating crews as close as possible to their assigned restoration jobs to minimize the need for travel, thus freeing them up for actual restoration work). The Company must meet its contractual obligations with each hotel to pay for rooms reserved post the cancellation time frame. It is also important to note that, in times of service outages, there are other demands on hotel space from displaced residents that are experiencing service outages. As a result, the Company needs to be able to have adequate facilities to house the crews that are required to be on-site at the outset of an event, and the Company does that through contractual and logistical commitments made ahead of the event.

In preparation for the storm event, the Company had booked rooms at the Madison Lakota Oaks for Wednesday, January 10, 2024 and Thursday, January 11, 2024 nights and ordered all meals as noted previously.

On January 8, 2024, the Madison Lakota Oaks confirmed that food had been ordered to accommodate all meals and could not be cancelled.

Due to changes in food and lodging needs for the storm event, the Company had to cancel the rooms. The cancellation notification was sent via email on Wednesday, January 10, 2024, at 11:37am.

The Company did not incur any charges for the cancelled rooms, but did incur the cost of the ordered food.

Date Filed: October 01, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE; WIRE GUARDS) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-16, pp. 214-225. The Company reported four incremental charges in the combined amount of $60,030 for the Maverick Construction Corp vendor for Wire Guards. Respond to the following:

a. Confirm that the wire guards were not utilized for remediation services (i.e., guarding downed wires). If not confirmed, cite the supporting documents demonstrating the actual services that were rendered.
b. Identify the billings attributed to mobilization, demobilization, and standby. If response to subsection (a) identifies actual remediation, please also include the billings attributed to work.
c. Referring to pp. 216, 219, 222, and 225, the Company provided Eversource Contractor Storm Mobilization & Demobilization Time Reports that billed eight hours of mobilization and four hours of demobilization for every vendor employee with a general location reference of "Various locations throughout the northeast, NY, PA, Boston MA". Explain how vendor employees could have mobilized/demobilized from "various locations" but were permitted to bill the same number of hours. Additionally, explain how the Company was able to validate the accuracy of the billed hours given the lack of locations for each billed individual.
d. Provide documentation to support the specific efforts performed by the Company to obtain local wire down guard crews in lieu of those "throughout the northeast".
e. Cite the location of the specific contract and pricing schedule supporting the rates charged for the services (i.e., wire down guards) provided.

Response:

a. Wire Guards procured from Maverick Construction Corp were hired to perform wire guard functions exclusively. Due to the storm not materializing as forecasted, Maverick resources were not deployed to the field. The associated charges were related to mobilization, time awaiting potential deployment and demobilization.

b. All charges are attributed to mobilization, demobilization, and standby.

c. The contractors are hired from a specific hiring location. The agreements pay for mobilization from that location. The individual resources are not paid for their specific locations. For this invoice the contractor mobilized from Boston MA to be staged in CT and traveled during a weather event.

d. Eversource seeks to secure the most commercially competitive suppliers with the closest available qualified wire down guard resources to support storm response activities. The resource acquisition process begins with outreach to available local and regional resources and expands geographically as necessary to satisfy forecasted staffing requirements, with priority given to qualified suppliers under existing agreements. Resource availability is often impacted by the geographic scope of the weather event and competing demand across affected utilities. Accordingly, Eversource attempts to utilize local resources where available and supplements those resources with regional crews when local availability is insufficient to meet operational needs.

   For MS24A, the Company contacted available resources within the region and expanded its requests as necessary to obtain the required staffing levels. Due to storm-related demand and resource availability constraints, regional resources were utilized to supplement locally available wire down guard personnel.

e. The rates charged for the Wire Down Guard services are supported by the Maverick Construction Corp. Agreement for Wires Down Guards for Electric Utility Distribution Emergency Response Program Work, provided in OCC-044, Attachment 2, Page 3982.

Date Filed: September 29, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-17, pp. 41-64. The Company reported an incremental charge of $97,518 for the McPhee Electric LTD vendor. Respond to the following:

a. Explain why the vendor billed at DT rates from 6:00am on January 10, 2024, when it didn't receive its first work assignment until 10:00am, four after the vendor's start time. As part of the response, identify the incremental impact of billing four hours at DT rates in lieu of OT rates applicable during standby.
b. Referring to pp. 50-58 and 60-64, the documents appear to be corrupt (i.e., too small to inspect). Please provide legible copies of the referenced documents.
c. Cite the location of the vendor's contractual Pricing Schedule Exhibit (i.e., typically referred to as Exhibit A). The contract provided at OCC-044, Att.2 (Confidential), starting at p. 3989 includes a List of Exhibits at
d. p. 3995 which references the Pricing Schedule as Exhibit B which could not be located in the document.
e. Referring to pp. 46-47, explain why the equipment was charged during standby when the Company's Master Service Agreement omits billing of equipment during standby. Additionally, identify the amount ($) of equipment that was charged for standby. (Note, please assess all invoices to include the illegible ones referenced in subsection b.)

Response:

Please refer to Exhibit ACCT-2 (CLP-1)(MS24A), Outside Line Contractors, at Line 453, McPhee Electric LTD, in the amount of $97,518.

a. Based on the Company's review of the specified timesheets, there is no significant missing information within the "Work Distribution" section. The timesheets are not intended to be an exhaustive record of every minute, task or discrete activity undertaken by a crew in the course of performing its work. Nor is the timesheet the method by which the Company manages the crews or assures that the crew is working in the manner and location that they are supposed to be. The timesheets are used to document the time worked and general nature of the work performed. Given the nature of storm restoration work, it would be impractical and inconsistent with the crews' primary responsibility of safely and efficiently

restoring electric service to require personnel to record every work task or discrete activity performed throughout the workday. The Company manages the crews through the oversight of the employee dispatching the crews and the External Field Resource Coordinator (EFRC), who is physically in the field with the crews, ensuring that the crews are properly engaged and assigned work to restore the system from storm damage. The linemen who are filling out the timesheets are primarily focused on working safely in a dynamic environment that is full of potentially lethal hazards. The EFRC is the Company representative who is responsible for signing the timesheets and they have personal knowledge of the work that the crews have performed and the activities they have engaged in, particularly in relation to the hours stated in Boxes 24 and 25.

Importantly, the crews are in "working" status for the entire duration of their shift – from start to finish. The Company does not compensate crews based on the specific restoration event to which they are assigned, nor are crews expected to be actively engaged in an "event" every minute of their shift. Time must be allocated at the start and end of each day, as well as between restoration "events," to complete all necessary steps to ensure safe working conditions in the field. For the Resource Management Teams identifying the jobs and deploying crews and the EFRC, the critical focus is to follow procedures, keep the crews safe, and keep them moving efficiently throughout the working shift. In this context, there is no bright line that separates one event from another, precisely segmenting the day from an "event" perspective. All activities, whether in preparation of, or "on the pole," are proper work activities that are undertaken during the work shift and will not be specified on the timesheet.

b. Please refer to EOE-237, Attachment 1 CONFIDENTIAL, for legible copies of expense receipts from McPhee invoice number 21327RR.

c. The vendor's contractual Exhibit B Pricing Schedule was inadvertently omitted from the materials originally submitted due to a clerical error during the submission process. The Exhibit B Pricing Schedule is now being provided as EOE-237, Attachment 2 CONFIDENTIAL.

d. The vendor's contractual Exhibit B Pricing Schedule is provided as EOE-237, Attachment 2 CONFIDENTIAL.

e. Under the applicable Master Service Agreement, contractors are entitled to payment for equipment at 50% of the applicable equipment rate while on standby, as provided in Section 3.6, page 5 of EOE-237, Attachment 2 CONFIDENTIAL, (Exhibit B Pricing Schedule). Accordingly, the equipment charges during standby were billed pursuant to the applicable contractual standby provisions. In addition, the total amount of $3,857.28 was charged for equipment.

With respect to field crew timekeeping, a field crew may characterize time during a shift as "standby," reflecting the physical status of the crew at a particular point in time. However, this characterization does not indicate that the crew or associated equipment was inactive or demobilized. During these periods, contractor resources may remain fully mobilized at the designated work or staging location, with personnel and equipment committed to Company operations and prepared to perform work immediately upon assignment. For example, resources may be awaiting the next ticket or work assignment, further direction from the Company, or otherwise transitioning between assignments, while supporting ongoing operations. Although the field crew may characterize this time as "standby" on its timesheet, the resources remain deployed and available only to Eversource for work purposes. Therefore, the working rate contractually applies.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-OTHER) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-17, p. 68. The Company reported an incremental charge of $75 for the Michael Bryggare vendor for photography services. Explain why photography services were a necessary incremental storm cost.

Response:

Please refer to Refer to Exhibit ACCT-2 CLP-1 (MS24A), Outside Contractors-Vendors, line 455, vendor Michael Bryggare, invoice totaling in the amount of $75. The Company's use of external photography and content-gathering services during major storm events is necessary to support essential storm response, stakeholder communications, and post-event evaluation functions while preserving internal resources for restoration-related activities. During significant storm events, Company personnel are principally dedicated to critical operational responsibilities, including damage assessment, outage restoration, system operations, public safety coordination, customer communications, and incident management. Reassigning these personnel to photography and content-collection duties would reduce the resources available to perform restoration activities and could adversely impact the efficiency of the Company's response efforts.

Although the Company has enhanced its internal capabilities by training employees with photography experience and utilizing available personnel when practicable, the scale, geographic scope, and resource demands associated with major storm events frequently exceed the capacity of internal resources alone. The use of external photographers provides additional coverage and flexibility, enabling the Company to document conditions across multiple locations simultaneously without diverting personnel from restoration and emergency response functions.
The photographic documentation obtained through these services serves a legitimate business purpose and is an integral component of the Company's storm response process. The photographs provide contemporaneous visual records of storm conditions, infrastructure damage, field operations, and restoration activities. These records support the Company's communications with customers, municipalities, state and local officials, news media, and other stakeholders by providing accurate and timely information regarding storm impacts and restoration challenges. Such documentation also assists in managing customer expectations, particularly in heavily impacted areas where visual evidence of damage conditions helps explain restoration timelines and operational constraints.

Additionally, the photographic records are utilized for post-event analysis, lessons-learned reviews, emergency preparedness assessments, and the evaluation of restoration practices. Maintaining comprehensive documentation of storm impacts and response activities supports the Company's continuous improvement efforts and enhances its ability to assess the effectiveness of restoration strategies following major events.

Accordingly, the Company's limited use of external photography services during major storm events represents a reasonable and prudent business practice. The engagement of these resources supplements internal capabilities, ensures adequate documentation of storm-related conditions and response efforts, and allows Company personnel to remain focused on their primary responsibility of safely and efficiently restoring electric service to customers.

Date Filed: October 02, 2026

Witness: Mark P. Baldwin, Clifford G. Williams, Leanne M. Landry and John G. Griffin
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-17, pp. 100-151. The Company reported an incremental charge of $1,285,629 for the Midcon Energy Services Inc vendor. The charge applies to travel (i.e., mobilization and demobilization), standby, and work. Respond to the following:

a. Referring to pp. 118-121 and pp. 134-136, explain why the vendor was permitted to submit Eversource Contractor Storm Daily Time & Work Reports without completing any Event Start Times (box 24) and Event End Times (box 25). As part of the response, explain how the Company was able to verify the accuracy of the reported travel time (box 10), standby time (box 11), and work time (box 12).
b. Referring to p. 150-151 (as a 1st example), explain why the vendor was permitted to bill for 6.5 hours of mobilization from Beacon Falls CT to Windsor CT and four hours for demobilization when that commute would typically take less than 1 hour, or less than 1.5 hours after applying a 1.3 factor increase. As part of the response, provide any communication between the Company and the vendor that occurred prior to the approval of the invoice substantiating the travel hours billed.
c. Referring to p. 137-138 (as a 2nd example), explain why the vendor was permitted to bill for four hours of demobilization from Norwalk CT to Windsor CT when that commute would typically take less than 1.5 hours, or less than 2 hours after applying a 1.3 factor increase. As part of the response, provide any communication between the Company and the vendor that occurred prior to the approval of the invoice substantiating the travel hours billed.
d. Referring to pp. 101-105, provide the information within an unlocked Excel spreadsheet and supplement each of the travel hours billed to the Company (i.e., mobilization on 1/9/24, travel on 1/10/24, and demobilization, on 1/10/24) with details for the starting and ending locations, the number of miles between the two locations, and provide any communication between the Company and the vendor that occurred prior to the approval of the invoice substantiating the travel hours billed.

Response:

a. The Company confirmed that this crew arrived onsite for their first shift on 01/10/2024 at 6:00am. These crews traveled from Windsor, CT to their first location, which was to

Norwalk, CT confirming that the stated travel time of 2 hours was well within the approved travel time. There was no standby time submitted on these timesheets. Based on the number of tickets and the various locations that these crews had to travel to and from, the 6.5 hours of working time would be appropriate and was therefore approved.

b. The Mobilization timesheets from Beacon Fall, CT to Windsor, CT were submitted at 4 hours of travel. This travel did occur during rush hour traffic and it was communicated via the Mobilization timesheet that they encountered trouble locating hotels to accommodate the large contingent and then drove to East Granby, CT to be on standby. Based on these conditions and the time of day, the number of travel hours was not considered excessive and was therefore approved.

c. The Demobilization timesheets were from Hartford, CT to Beacon Falls, CT which would allow for an acceptable travel time of 1.5 hours. Communication was received during the Demobilization travel that these crews encountered a major traffic accident during the travel home and therefore the 4 hours of travel were approved.

d. Please refer to EOE-239, Attachment 1, for requested travel breakdown. There were no additional discussions with the Contractor regarding travel during the invoice review process. All hours were considered acceptable and were therefore approved.

Please note that the travel mileage was not captured for timesheets under the working tab because crews traveled between multiple work locations during their shifts. Although mileage was not separately tracked within the timesheet, the invoice review process included an assessment of the work locations to validate the travel incurred. Based on that review, the travel charges were found to be consistent with the locations where the work was performed. Included in the referenced attachment are the job locations and the total number of work assignments.

Date Filed: September 25, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-FOOD) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-17, pp. 176-177. The Company reported an incremental charge of $484 for the Orems Diner of Wilton LLC vendor for meal services. Confirm that these meals were provided to vegetation crews. If confirmed, identify if the meal costs were included in the Company's Frontier Billing.

Response:

The meal services on January 10, 2024, were provided to vegetation crews during the MS24A restoration event. The meal services were collected through meal tickets and were not a meal expense on the vegetation crews timesheets. As the cost was not incurred through Vegetation Management, it was not included in the Company's Frontier reimbursement.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-17, pp. 215-235. The Company reported an incremental charge of $219,637 for the Premium Utility Contractor Inc vendor. Respond to the following:

a. Referring to pp. 217-221, explain why the vendor billed at DT rates from 6:00am on January 10, 2024, when the crews didn't receive their first work assignment until 9:00am, three hours after the vendor's start time. As part of the response, please identify the incremental impact of billing three hours at DT rates in lieu of the OT rates, as well as the corresponding equipment charges that would otherwise be excluded during standby.
b. Referring to pp. 222-224, explain why the vendor billed at DT rates from 6:00am on January 10, 2024, when the crews didn't receive their first work assignment until 10:00am, four hours after the vendor's start time. As part of the response, please identify the incremental impact of billing four hours at DT rates in lieu of the OT rates, as well as the corresponding equipment charges that would otherwise be excluded during standby.

Response:

a. Contractually, when the Company instructs a contractor to be on shift, ready for work, that automatically places the contractor on "Work Time" rates, regardless of when their first event is assigned. As such, the contractor billed the Company correctly as they were assigned to begin working at 6:00am on January 10, 2024. Although not relevant since the contractor billed the Company appropriately, the incremental variance between DT rates and OT rates that were charged for labor hours is $4,604.85 and $1,443.58 for equipment.

b. As explained in part a, the contractor was assigned to be on shift, ready to work at 6:00am on January 10, 2024, thereby placing them on "Work Time" rates. Although not relevant since the contractor billed the Company appropriately, the incremental variance between DT rates and OT rates that were charged for labor hours is $3,438.16 and $805.08 for equipment.

Date Filed: September 28, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-EQUIPMENT) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-17, p. 236. The Company reported an incremental charge of $12,361 for the PRIME Power Rental Inc vendor. Respond to the following:

a. Provide screenprints of the vendor's website.
b. Provide copies of any service level agreements (SLAs) between the Company and the vendor detailing the amount of time permitted for the vendor to provide a generator upon request. If SLAs do not exist, explain why.
c. Confirm that the Company allocated the invoiced amount between the MS24A and MS24B events. If not confirmed, explain why the invoice is approximately double the amount allocated to MS24A.
d. Identify if any of the generators were utilized in support of storm response. For any generators not used, explain why the Company rented the generators. Additionally, identify if there were any specific outages that warranted the rental of the generators that were resolved before usage.

Response:

Referring to Exhibit ACCT-2 (CLP-1)(MS24A), Outside Line Contractors, at Line 469, Prime Power Rental LLC, in the amount of $12,361.00

a. Please refer to EOE-242, Attachment 1, for a screenprint of the vendor's website.

b. At the time the services were required, the Company did not have an existing contract or service level agreement (SLA) with the vendor that specifically established a required response time for the provision of generators.

   The vendor was engaged on an emergency basis to support customer needs during outage restoration. The availability of portable generators provided the Company with an additional resource to support customers for the duration of extended outages, including vulnerable customers who rely on a continuous source of power for individual needs.

Given the emergent nature of the need, the services were retained in accordance with the Company's Procurement Policy, which permits the Company to secure necessary resources during emergency conditions without an existing contract specifically established for that scope of work. Accordingly, no formal SLA establishing a prescribed generator delivery timeframe was in place for these services.

c. The Company confirms that the invoiced amount is allocated between the MS24A and MS24B events. Please reference Exhibit ACCT-2 (CLP-1)(MS24A), line 469 for the amount of $12,361. Please reference Exhibit ACCT-2 (CLP-2)(MS24B), line 492 for the amount of $12,361.

d. None of the generator units referenced in Confidential Exhibit ACCT-2 CLP-1A-17, p. 236 were deployed during the two storm events. In both cases, the Company was faced with credible forecasts of severe weather and widespread power outages (Exhs. CLP-STORM-IMT-1; CLP-STORM-IMT-3 (Event 01-MS24A); CLP-STORM-IMT-3 (Event 02-MS24B)). Under these circumstances, the Company secured these generators to ensure system reliability and protect public safety.

Date Filed: October 02, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-17, pp. 238-301. The Company reported seven incremental charges in the total amount of $1,321,356 for the Quality Lines Inc vendor. Respond to the following:

a. Referring to pp. 243, 249-252, 258-261, 267-270, 276-283, 289-292, and 298-301, explain why the vendor was permitted to bill for travel time prior to the commencement of work when the vendor was subject to a flat rate for Mobilization/Demobilization? As part of the response, identify the amount of travel that was billed and provide documentation supporting the billed travel hours for each crew (i.e., starting/ending locations) and identify the incremental travel costs (i.e., for both vendor employees and equipment) that were included within the recovery request.
b. Identify who owned the equipment used by the various crews that were flown in.
c. Referring to pp. 258-261, explain how the vendor was permitted to bill for 13 hours when they recorded a total of 11 hours within boxes 6 and 7 (i.e., 4am to 3pm) and failed to record any hours within boxes 24 and 25 (i.e., Event Start Time and Event End Time). As part of the response, identify the incremental impact of the two hours of additional billing (i.e., for both employees and equipment) that were included in the recovery request.
d. Comparing pp. 274-275 with pp. 276-279, explain how the vendor could have mobilized as of 8pm on January 9, 2024 (see e.g., p. 274, box 22) and then commenced additional billing at 6pm on the same day (see e.g., p. 276, box 6). To be clear, the documentation supports that duplicate billing occurred between the hours between 6pm and 8pm. As part of the response, identify the incremental impact of the duplicate hours billed.
e. Referring to pp. 280-283, confirm that the vendor failed to include details regarding the work start and end times (i.e., boxes 24 and 25) for January 10, 2024. If confirmed, explain how the Company was able to derive the correct treatment of travel (box 10), standby (box 11), and work (box 12) hours. As part of the response, provide documentation to support the timing for the actual commencement of work.

Response:

a. As these crews were on Eversource property and working restoration activities, it is typical for contractors to travel from one job work site to another as they address multiple restoration jobs. The timesheets referenced in this question reflect the contractors

travelling from one working location to another working location. This is all part of normal work and restoration activities. The flat rate mobilization was complete and unrelated to the travel on the Working Time Sheets.

b. Quality Lines owned and maintained a yard located near the airport during this time. Quality Lines utilized their own equipment.

c. The variance for the additional two hours billed is $11,649.94 in labor and $1,762.00 in equipment. Upon further review in drafting this response, the Company determined that these costs will be reduced. The Company will supplement Exhibit ACCT-2 CLP-1 (MS24K), line 470 to reflect the new total of $164,841.06.

d. The Mobilization timesheet was based on a "Fly-In" Flat rate crew rate. Traveling from Nashville, Tennessee, to East Windsor, Connecticut, is only 2 hours and 15 minutes. Based on this travel time, the Company has determined that the start and end times on the Mobilization Timesheets were entered incorrectly and should have been revised. However, this clerical error did not result in an upcharge or duplicate charge as this was charged as a "Flat Rate".

   The Company reviewed the State Resource Acquisition's Report and confirmed that this crew did arrive on site at 6PM. Therefore, based on the information above and the confirmation from the report, there were no "duplicate" hours billed and the Working Timesheet hours are correct and invoice was billed correctly.

e. Yes. Eversource confirms that the vendor did not complete boxes 24 and 25 on the referenced timesheets for January 10, 2024, and therefore did not separately identify the start and end times associated with each activity on each individual timesheet.

   Although the activity details were not repeated on each timesheet, the supporting timesheet package was reviewed collectively. The personnel reflected on the related timesheets reported consistent hours and were supporting the same restoration activities. Based on the documentation provided, it appears the vendor included the applicable activity detail within the overall timesheet package rather than duplicating the same information across each individual timesheet.

   The treatment of the reported hours was also supported by the mobilization and work-location information contained in the documentation. The mobilization records reflect the crews arriving at their designated reporting location, while the subsequent work records identify assignments in other service-area locations. The travel hours reported are consistent with the geographic distance between the applicable reporting location and the

assigned work areas, and the remaining reported work hours are consistent with the documented restoration activities performed during the applicable period.

The vendor should have provided the specific start and end times and corresponding activity detail on the individual timesheets. However, the omission of those fields does not, by itself, establish that the categorization of the hours was incorrect. The Company relied on the complete supporting package, including mobilization information, work-location information, crew hours, documented restoration activities, and the review and approval of the applicable Eversource representative. Eversource representatives responsible for approving contractor timesheets are expected to validate that the reported labor activities and hours are consistent with the work performed and the information available to them prior to approving the timesheet.

The supporting documentation, when reviewed collectively, provides validation for the reported travel, standby, and work hours despite the vendor's omission of the detailed start and end times from the individual timesheets.

Date Filed: September 28, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-17, pp. 302-316. The Company reported an incremental charge of $64,884 for the Riggs Distler & Company Inc vendor. Respond to the following:

a. Referring to pp. 306-316, explain why the vendor was permitted to use a different Eversource Contractor Storm Daily Time & Work Report than is outlined within the Eversource Contractor Storm Daily Time & Work Report Procedure (Procedure) provided at EOE-022, Att.5. Additionally, referring to pp. 309, 314-316, explain why the vendor was not required to complete the information within boxes 24-26 (i.e., tracked hours per OMS event) as outlined within the Procedure.
b. Cite the location of the vendor's contractual Pricing Schedule Exhibit (i.e., typically referred to as Exhibit A). The contract provided at OCC-044, Att.2 (Confidential), starting at p. 5472 includes a List of Exhibits at p. 5478 which references the Pricing Schedule as Exhibit B but was unable to locate the document.
c. Referring to pp. 306-308, 310-313, explain why the equipment was charged during standby when the Company's Master Service Agreement omits billing of equipment during standby. Additionally, identify the amount ($) of equipment that was charged for standby.

Response:

a. Although the contractor did not utilize the Eversource Contractor Storm Daily Time & Work Report referenced in the applicable procedure, the documentation provided contained the key information necessary to support the billed charges, the majority of which consisted of standby hours. The supporting records included contractor details, hours worked, job locations, and required signatures. In conjunction with the Company's internal review controls and verification procedures, this documentation provided a sufficient basis for the invoice approver to validate the accuracy, reasonableness, and appropriateness of the charges.

b. The vendor's contractual Exhibit B Pricing Schedule was inadvertently omitted from the materials originally submitted due to a clerical error during the submission process. The Exhibit B Pricing Schedule is now being provided as EOE-244, Attachment 1, CONFIDENTIAL.

c. Under the applicable Master Service Agreement, contractors are entitled to payment for equipment at 50% of the applicable equipment rate while on standby, as provided in Section 3.6, page 5 of EOE-244, Attachment 1 CONFIDENTIAL (Exhibit B Pricing Schedule). Accordingly, the equipment charges associated with standby were billed pursuant to the applicable contractual standby provisions.

   For purposes of contractor timekeeping, a "standby" designation may reflect the operational status of the crew at a particular point in time and does not necessarily indicate that the crew or associated equipment was inactive or demobilized. During these periods, contractor resources may remain fully mobilized at the designated work or staging location, with personnel and equipment committed to Company operations and prepared to immediately perform assigned work. For example, resources may be awaiting the next ticket or work assignment, awaiting further direction from the Company, or transitioning between assignments while remaining available to support ongoing operations. Although the contractor's crew may refer to this time as "standby" on the timesheet, the resources remain deployed and unavailable for other work.

Consistent with the contract, a total of $9,528 was charged for equipment associated with labor hours categorized as standby.

Date Filed: September 30, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin, Leanne M. Landry, Craig Dikeman and Matthew J. Correia
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-OTHER) Refer to Exhibit ACCT-2 CLP-1, and Confidential Exhibit ACCT-2 CLP-1A-17, pp. 326-327. The Company reported an incremental charge of $6,599 for the Sky Scape Industries LLC vendor. Respond to the following:

a. Identify the specific services that this vendor provides.
b. Confirm that the vendor was only utilized for standby. If not confirmed, provide documentation to support the services performed and explain why the invoice referred to each bill line as standby.
c. Cite the section of the ERP that requires the staging (i.e., standby) of the vendor's services discussed in subsection (a). If not included in the ERP, explain why this vendor was engaged without actual services being required.
d. Provide documentation that supports both the standby hours charged (i.e., signed timesheets) and the miles incurred (i.e., mileage logs). To the extent that there are no supporting documents, explain how the Company validated the accuracy of the billing.
e. Cite to the applicable contract and pricing schedule for this vendor.

Response:

a. Skyscape Industries has a contract with the Drone ERP team at Eversource to support the company with Drone Patrols to look for and assess damage.

b. Skyscape was only needed for Standby for this storm.

c. Drone services are secured as part of the damage assessment team. Per Section 2.10.1, Pre-Event Preparedness in the ERP, Damage Assessment resources are prestaged to ensure the required resources are in place in the event that they are needed for assessing critical infrastructure that cannot be easily accessed. Drone Patrols are used as a more efficient means of damage assessment and are onboarded as a supplement to the damage assessment team to ensure timely patrols are conducted in support of storm restoration efforts.

d. Accuracy of billing was verified against documented minimum of 4 hours standby time if activated as part of their contract (they were on standby for 4 hours of less). Mileage was estimated against where they were staged at the time (within CT).

e. The applicable contract for Sky Scape Industries LLC is located in EOE-014, Attachment 2, Page 2650.

Date Filed: September 30, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE-TRAVEL) Refer to Exhibit ACCT-2 CLP-1, and Confidential Exhibit ACCT-2 CLP-1A-17, pp. 329-391. The Company reported an incremental charge of $273,731 for the SM Electric Group Inc vendor. The charge applied to travel (i.e., mobilization and demobilization) and standby activities. Respond to the following:

a. Referring to pp. 331-332, explain why the vendor was permitted to bill for 11 hours of mobilization (travel) when the estimated travel between Rahway NJ and Rocky Hill CT is less than 3 hours or 4 hours after applying the 1.3 factor. To the extent that the billable hours are attributed to something other than travel, cite the contract provisions that permit the vendor to bill for the referenced activity and explain why it was classified as travel. As part of the response, please provide emails or other correspondence obtained during the initial review to support the hours billed.
b. Referring to p. 333, explain why the vendor was permitted to bill for 5 hours of demobilization (travel) when the estimated travel between Rocky Hill CT and Rahway NJ is less than 3 hours or 4 hours after applying the 1.3 factor. To the extent that the billable hours are attributed to something other than travel, cite the contract provisions that permit the vendor to bill for the referenced activity. As part of the response, please provide emails or other correspondence obtained during the initial review to support the hours billed.
c. Referring to OCC-044, Att. 2 (Confidential), p. 6138-6152, confirm that the vendor's Exhibit A Pricing Schedule contains the Company's standard provisions, including "Standby Rates apply to labor resources only" (i.e., p. 6144). If confirmed, identify the total amount of equipment that was billed during standby activities. If not confirmed, cite the revised Exhibit A Pricing Schedule that was executed (signed) for 2024 and 2025 that excludes the standard provisions.

Response:

a. Although travel time may be reviewed based on google map distances and application of the 1.3X multiplier, this does not take into account any potential weather, road hazards, vehicle issues or other potential delays that can affect travel time in reality. The guideline is in place to provide a reference point and real travel time is a function of real-time circumstances. Additionally, once mobilized, the time interval must encompass time to conduct safety briefs, lodging arrangements, meals and other appropriate activities that are

included in the mob time. As noted on the time sheet at page 331, the 11 hours included "Shape up at shop, onboard/safety train new hires, prepare fleet, tooling fleet, tailboard, travel, safety training of Eversource videos." Eversource made adjustments to the new contract and now specifically calls out those activities under the new rate structure.

b. When this invoice was reviewed, the Company utilized google maps and the distance reference point of x1.3 to derive the total hours for travel to be 5.25 hours. Since the crew charged only for 5 hours, it was acceptable to the Company. The Company has googled this same route again to respond to this question and it produces the same exact hours of travel. Therefore, these travel hours are reasonable.

c. Yes. Eversource confirms that the vendor's Exhibit A Pricing Schedule contains the Company's standard provisions, including the provision that "Standby Rates apply to labor resources only," as referenced in OCC-044, Att. 2 (Confidential), p. 6144.

The provision that "Standby Rates apply to labor resources only" should not be interpreted to mean that equipment cannot be billed during periods when crews are awaiting assignment or direction. Rather, the provision establishes that a contractual Standby Rate applies only to labor resources and does not create a separate standby rate for equipment. Those equipment rates are charged during all hours that the equipment resources are made available to or are utilized to support the company. Please refer to the Company's response to EOE-267, for more context and detail regarding the billing of equipment.

The same standard provisions apply to the Exhibit A Pricing Schedule incorporated into the vendor's contract for the applicable work. The total amount of equipment charges associated with periods identified as "standby" on the contractor's timesheets was $4,273.95.

Date Filed: September 29, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin, Leanne M. Landry, Craig Dikeman and Matthew J. Correia
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-18, pp. 1-108. The Company reported four incremental charges in the combined amount of $2,578,455 for the Sparks Energy Inc vendor. Respond to the following:

a. Provide an unlocked Excel spreadsheet analyzing the total billable travel hours (i.e., both labor and equipment) for each invoice based on the billed travel time versus the estimated travel time. To the extent that the billed travel hours were in excess of 1.3 times the estimated hours, please provide any existing documentation that supports the evaluation and approval of the excess billed hours, as well as an estimated cost impact of the excess costs.
b. Referring to OCC-044, Att.2 (Confidential), p. 6153-6203, confirm that the vendor's Exhibit A Pricing Schedule contains the Company's standard provisions, including "Standby Rates apply to labor resources only" (i.e., p. 6159). If confirmed, identify the total amount of equipment that was billed during standby activities. If not confirmed, cite the revised Exhibit A Pricing Schedule that was executed (signed) for 2024 and 2025 that excludes the standard provisions.

Response:

a. Please refer to EOE-247, Attachment 1, for a spreadsheet summarizing the travel details requested in subpart (a).

   During the Tier 3 review, both mobilization ("Mob") and demobilization ("DeMob") travel hours were examined. The Company determined that, considering the distance, the hours traveled, and the weather conditions, these hours were not excessive and were therefore approved.

b. Yes. The vendor's Exhibit A Pricing Schedule contained the Company's standard provisions, including the provision stating that "Standby Rates apply to labor resources only" (OCC-044, Att. 2 CONFIDENTIAL, p. 6159).

   The provision that "Standby Rates apply to labor resources only" should not be interpreted to mean that equipment cannot be billed during periods when crews are awaiting assignment or

direction. Rather, the provision establishes that a contractual Standby Rate applies only to labor resources and does not create a separate standby rate for equipment. Those equipment rates are charged during all hours that the equipment resources are made available to or are utilized to support the company.

Consistent with the contract, the total amount of equipment that was billed during standby totaled to $207,112.

Date Filed: September 25, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-18, pp. 114-115. The Company reported an incremental charge of $996 for the Stanley Tree Service Inc vendor. The Eversource Connecticut Weekly Operations Report (i.e., p.115) that accompanied the invoice (i.e., p.114) does not appear to be related. Please provide the correct supporting documents demonstrating applicability of the costs to the storm event.

Response:

Page 115 was mistakenly uploaded. The associated timesheet to match the invoice on page 114 is included as EOE-248, Attachment 1.

Date Filed: September 28, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-CONST REPS; WIRE GUARDS) Refer to Exhibit ACCT-2 CLP-1, and Confidential Exhibit ACCT-2 CLP-1A-19, pp. 1-401. The Company reported an incremental charge of $146,312 for the Storm Services Engineering LLC vendor for wire guard services. The Company supported the requested incremental charge with a consolidated invoice documents that appear to support travel from throughout New York. Respond to the following:

a. Explain why the consolidated invoice does not agree with the amounts requested for recovery. Specifically, the invoice identifies a summarized charge of $141,590 (p.1) versus the requested amount of $146,312.

b. Confirm that the wire guards were not utilized for remediation services (i.e., guarding downed wires). If not confirmed, cite the supporting documents demonstrating the actual services that were rendered.

c. Provide an unlocked Excel spreadsheet that summarizes the total number of wire down guards by mobilization/demobilization location, the total distance between the locations, the hours billed for mobilization, the hours billed for demobilization, the hours billed for standby, the costs applicable to mobilization, the costs applicable to demobilization, and the costs applicable to standby. If response to subsection (b) identifies actual remediation, please also include the details attributed to work.

d. Provide documentation to support the specific efforts performed by the Company to obtain local (in-state) wire down guard crews in lieu of the out-of-state crews employed by Storm Services Engineering LLC.

Response:

a. The difference of $4,722 between the summarized charge and the requested recovery is due to taxes.

b. Leading up to the event, the Company monitored forecasts for a powerful, winter storm with moderate-to-heavy rainfall, snow in the northwest hills, and strong damaging wind. Sustained winds were predicted to range from 16-35 mph, with peak wind gusts ranging

from 45-50 mph, and higher gusts of up to 57 mph predicted to occur in the southeast coastal areas. Based on the forecast, the Company procured Wire Guards from Storm Services Engineering LLC to perform wire guard functions exclusively. Due to the storm not materializing as forecasted, Storm Services Engineering LLC resources were not deployed to the field. The associated charges were related to mobilization, time awaiting potential deployment and demobilization.

c. Please refer to EOE-249, Attachment 1 CONFIDENTIAL, which contains an unlocked Excel spreadsheet providing the requested summary details. In accordance with the contractor's rate schedule, labor rates are based on hours worked and applicable overtime thresholds rather than the specific task being performed. The applicable labor rates were validated against the contractor's rate schedule, which provides for Straight Time billing for the first 40 hours worked in a week and Overtime billing only after an individual exceeds a 12-hour shift or 40 weekly hours. As a result, personnel remained billable at the applicable contractual rate while assigned to the event, regardless of whether they were actively monitoring a downed wire or temporarily awaiting deployment to the next assignment.

d. Acquisition of Wire Guard resources is performed by leveraging a list of Contracted contractors that perform this type of service. The list of Contractors has the location of resources. The Acquisition team begins the acquisition process by first calling all contractors within the service territory and working outward until the request is satisfied. All acquisitions are conducted based on available resources at the time of need.

Date Filed: September 28, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-CONST REPS) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-19, pp. 402-780. The Company reported an incremental charge of $315,354 for the Storm Services Engineering LLC vendor for damage assessment services. The Company supported the requested incremental charge with a consolidated invoice demonstrating travel from multiple states throughout the country. Respond to the following:

a. Explain why the invoice does not agree with the amounts requested for recovery. Specifically, the invoice identifies a summarized charges of $305,177 (p.402) versus the requested amount of $315,354.
b. Confirm that the damage assessors were not utilized for remediation services. If not confirmed, cite the supporting documents demonstrating the actual services that were rendered.
c. Provide an unlocked Excel spreadsheet that summarizes the total number of damage assessors by mobilization/demobilization location, the total distance between the locations, the hours billed for mobilization, the hours billed for demobilization, the hours billed for standby, the costs applicable to mobilization, the costs applicable to demobilization, and the costs applicable to standby. If response to subsection b identifies actual remediation, please also include the details attributed to work.
d. Provide documentation to support the specific efforts performed by the Company to obtain local (in-state) damage assessors in lieu of the out-of-state crews employed by Storm Services Engineering LLC.

Response:

Please refer to Exhibit ACCT-2 (CLP-1) (MS24A), Outside Contractors-Vendors, at Line 507, vendor Storm Services Engineering LLC, totaling in the amount of $315,534.

a. Referring to Confidential Exhibit ACCT-2 CLP-1A-19, page 402, vendor Storm Services Engineering LLC (“Storm Servies”), in the amount of $315,534. The charge represents the invoice amount of $305,177 plus tax of $10,177.64. Please reference subpart c. as this amount is subject to change upon final review.

b. Storm Services were requested to support Damage Assessment on 1/8/2024 to be ready for the incoming storm on 1/9-1/10/2024. The storm did not produce the expected damage, and Storm Services were released on 1/10/2024. The time sheets provided by Storm Services show their start and end dates. The email attached shows the end date of this weather event for most DA personnel (Planning Section Release 1-10-2024).

c. The Company's review of the requested materials is ongoing. Any additional responsive documentation identified through the course of that review will be provided through a supplemental response upon completion of the Company's records collection and verification process.

d. The efforts performed by the Company to obtain local (in-state) damage assessors in lieu of the out-of-state crews employed by Storm Services involves first contacting all contractors within the immediate service territory and then working outward until the request is satisfied. This prioritizes local (in-state) damage assessors due to their proximity of the affected service territory.

Date Filed: September 30, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-1, and Confidential Exhibit ACCT-2 CLP-1A-19, pp. 790-915. The Company reported three incremental charges in the combined amount of $1,587,445 for the Support Operations Services LLC (SOS) vendor. Respond to the following:

a. Provide a narrative discussion detailing the engagement, travel, and activities performed by the SOS vendor for the MS24A event. As part of the discussion, explain why certain Eversource Contractor Storm Daily Time & Work Reports referenced crews traveling to Marlborough, MA in lieu of directly to CT (see e.g., p. 822). Additionally, discuss the vendor's use of vehicles to include both those used to travel to CT, as well as the vendor's use of the Storm Fleet.
b. Comparing p. 809, with p. 810, explain how each of the vendor employees billed for eight hours of travel that concluded at 1400 on January 9, 2024 (p. 809), and commenced billing for four hours of work time starting at 1300 (p. 810). As part of the response, identify the gross impact of each vendor employee duplicating the billing for the hour between 1300 and 1400.
c. Comparing p. 821, with pp. 822-824, explain how each of the vendor employees billed for eight hours of travel that concluded at 1400 on January 9, 2024 (p. 821), and commenced billing for three hours of work time starting at 1130 (pp. 822-824). As part of the response, identify the gross impact of each vendor employee duplicating the billing for the 2.5 hours between 1130 and 1400.
d. Referring to OCC-044, Att. 2 (Confidential), p. 6331-6392, confirm that the vendor's Exhibit A, Pricing Schedule, contains the Company's standard provisions, including "Standby Rates apply to labor resources only" (i.e., p. 6338). If confirmed, identify the total amount of equipment that was billed during standby activities. If not confirmed, cite the revised Exhibit A, Pricing Schedule, that was executed (signed) for 2024 and 2025 that excludes the standard provisions.
e. Provide an unlocked Excel spreadsheet detailing each vendor employee's billing activity for specific hours and days with citations to supporting documents. This request attempts to verify both the accuracy of total hours billed (i.e., in relation to the invoices) and to identify if there are additional instances (i.e., in addition to subsections b and c) where vendor employees duplicated hours billed.

Response:

a. SOS was engaged to provide supplemental storm restoration resources in support of the MS24A event, including line crews, supervisors, safety personnel, mechanics, and other support staff assigned to restoration activities in Connecticut.

References in certain Eversource Contractor Storm Daily Time & Work Reports to Marlborough and/or Shrewsbury, Massachusetts reflect the staging, vehicle assignment, and demobilization processes utilized for the event. SOS personnel were assigned a combination of contractor-provided pickup trucks and Eversource Storm Fleet vehicles. Certain Eversource Storm Fleet assets, including bucket trucks utilized by line crews, were staged in Massachusetts. As a result, some SOS personnel were required to travel to the Massachusetts staging location to obtain assigned vehicles prior to deployment to Connecticut and/or to return those vehicles following completion of their storm assignment.

The Daily Time & Work Reports include activities associated with this process, including the return of trucks from Connecticut to the Massachusetts staging location for check-in. Accordingly, references to travel to Marlborough or Shrewsbury do not indicate that SOS was performing storm restoration work in Massachusetts. Rather, the travel was associated with the mobilization, assignment, movement, and return of vehicles supporting the crews performing restoration work in Connecticut.

Contractor-provided pickup trucks were generally utilized by supervisory, safety, mechanical, and other support personnel, while line crews primarily utilized Eversource Storm Fleet bucket trucks and other assigned Storm Fleet assets to perform restoration activities in Connecticut.

b. Upon further review in drafting this response, the Company identified that there was an overcharge of one hour. This resulted in an overcharge of $6,963.05. Please refer to part (c) for final total adjustment.

c. The Company has also identified an additional overcharge of 2.5hrs, resulting in an additional adjustment of $17,689.75. Accordingly, the Company will supplement ACCT-2 CLP-1 (MS24A), line 516, to reflect the amount of $644,105.20.

d. The vendor's Exhibit A Pricing Schedule contains the Company's standard provision stating, "Standby Rates apply to labor resources only," as reflected on p. 6338 of OCC-044, Att. 2 (Confidential).

The provision that "Standby Rates apply to labor resources only" should not be interpreted to mean that equipment cannot be billed during periods when crews are awaiting assignment or direction. Rather, the provision establishes that a contractual Standby Rate applies only to labor resources and does not create a separate standby rate for equipment. Those equipment rates are charged during all hours that the equipment resources are made available to or are utilized to support the company.

Equipment was charged for the total amount of $1,388.06. Please refer to the Company's response to EOE-267[i], for additional detail regarding billing for Equipment during Standby.

e. The Company will supplement this response with the requested spreadsheets that will detail the billing activity as requested.

Prior Referenced Response:

[i] EOE-267 Question:

(LINE CREWS) For each storm in the Company's recovery request, identify the total amount of equipment that was billed by line crew vendors during standby activities. Please provide the information in an unlocked excel spreadsheet allocating each cost to a specific vendor by storm event.

EOE-267 Response:

The Company's accounting system does not separately track amounts billed by vendors for equipment during standby. Accordingly, the Company cannot generate the requested spreadsheet directly from its accounting system to provide the details requested. Information regarding equipment charges is contained within the underlying vendor invoices and supporting documentation submitted as part of the Company's filing.

For additional context regarding these charges, the Company's policy for billing equipment is described below:

In the years 2018 through 2023, the Company's contractual terms provided that standby rates were charged only to labor rates, not to equipment. This policy followed from the fact that, when vendor crews commit to perform work for the Company, their equipment is dedicated for the full duration of the engagement, preventing the use of that equipment somewhere else. This commitment of vendor equipment extends beyond working hours, as vendors must remain ready and available so long as they are committed to the Company's restoration effort. This policy also reflects the fact that labor rates vary depending on the demands and associated risk placed on the field crews for their performance (i.e., standby rates are lower than work rates), where vendor equipment is tied up regardless of the work status of the vendor's crews.

Specifically, the contract language "Standby Rates apply to labor resources only" was applied so that there was no separate standby rate for equipment and equipment was, instead, billed at the same rate regardless of the crew's work status (e.g. travel, standby, or work time). The Company's policy acknowledged that it was paying for exclusive access to the vendor's equipment throughout the event, compensating vendors for their lost opportunity cost. Not

paying for equipment during standby would discourage vendors from committing their resources to the Company in storms with competitive procurement of crews among regional utilities.

In January 2022, Eversource Energy received the final report of an independent assessment of the "Eversource ERP Capability," prepared by Accenture LLC. This assessment was undertaken by Eversource Energy as part of a regulatory compliance initiative beginning in September 2021. In this assessment, Accenture made several recommendations regarding the Eversource Energy ERP organization, including a recommendation to expand the emergency-management organization and capabilities by creating an executive role to oversee the enterprise emergency-management program with greater visibility and decision-making authority within the overall organization. Specifically, Accenture recommended establishing regionally based directors to oversee the implementation of program initiatives and manage state-specific relationships; expanded oversight and governance coordination of risk mitigation and resiliency initiatives; and additional training and exercise design personnel.

Over the next two years, Eversource Energy implemented the Accenture recommendations, expanding and formalizing the emergency-management organization with a new vice president role and several new director roles to improve overall emergency-response preparedness and associated business processes. As part of this organizational initiative, Eversource Energy formalized the role of Director of Emergency Preparedness Logistics and Resource Acquisition in late 2023, vesting this role with responsibility for contract services relating to emergency management. This change placed control of vendor contracts in the hands of the team directly responsible for resource acquisition in emergency events.

Following this organizational change, the emergency-management team launched a supplier cost-optimization review to identify opportunities for greater cost control in the tough environment of competitive procurement of contract resources. Working together, the Company's contracts and procurement teams identified the discounting or elimination of equipment charges during standby time as one of several strategies that could help to contain storm restoration costs. The Company began to shift its policy on standby rates for equipment starting in late 2023, working with vendors throughout 2024 to negotiate changes to the former payment policy. This shift in policy applied in various forms to invoices for work performed during 2023, that were reviewed, approved and paid during 2024, as the Company worked to get vendors to accept a change in the policy.

The roll-out of the new policy resulted in significant vendor push-back. Through these interactions, it became clear that it was not possible to eliminate payments for equipment without hindering the Company's ability to secure necessary crews -- with several vendors simply increasing the equipment charge applicable during crew work time to cover the gap. In 2025, following months of negotiations with vendors and a review of industry practices, the Company adopted a policy of paying vendors 50 percent of the standard Base Rate for equipment during standby. The full Base Rate for equipment still applies during travel and work time. This policy strikes a reasonable balance between fairly compensating vendors for lost opportunity costs—ensuring access to skilled, experienced vendors—and containing costs. The Company's current Master Services Agreement reflects this updated policy.

Date Filed: September 25, 2026

Witness: John P. Dipaola-Tromba, Sean D. Redding, Jenna M. Turner, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-20, pp. 1-34. The Company reported 11 incremental charges for a total of $35,510 for the Tennett Tree Service Inc vendor. Respond to the following:

a. Ten of the eleven invoices included extra charges for atypical equipment, including additional saws, chippers, chip trucks, and a crane. Please identify the total incremental amount associated with this equipment. Additionally, provide documentation to support the Company's pre-authorization of these costs.
b. Three of the invoices include services performed on January 12, 2024 (i.e., rows 520, 527, 528). Provide documentation to support the applicability of the services performed on January 12 to the MS24A event.
c. One invoice included a miscellaneous charge of $300 that appears to have been supported by illegible documents (i.e., row 528, supported by p. 31). Provide a legible version of the documentation included on p. 31 and explain what the $300 miscellaneous charge represents and how those charges were necessary for storm recovery purposes.

Response:

a. The additional equipment charges were incurred for storm-response tree work involving storm-damaged trees and conditions that required equipment beyond a standard tree crew configuration. During storm restoration, larger chainsaws are permitted and may be billed so that crews have the appropriate equipment available when needed. Because storm work is unscheduled and crews do not know in advance the size, condition, or complexity of the trees they will encounter, it is necessary for crews to maintain access to larger saws capable of safely addressing large-diameter trees.

   Similarly, Company arborists may approve the use of chippers, additional chip trucks, cranes, or other equipment when site conditions warrant their use for safety, operational efficiency, or restoration purposes. For example, chippers may be necessary where debris accumulation would create safety hazards, obstruct traffic, or impede access to electric facilities. Cranes may be required to safely remove storm-damaged trees or large tree sections that are broken, suspended, leaning precariously, or entangled with other trees or structures, where conventional removal methods would present an increased risk to

workers, the public, or nearby property. The need for such equipment is evaluated in the field by the supervising Company arborist, and the arborist's approval and sign-off on the associated work serves as documentation supporting authorization of these storm-related costs.

The total incremental amount associated with saws, chippers, chip trucks, and a crane was $3,844.91.

b. The tree work performed on January 12, 2024, was associated with the MS24A event and involved the remediation of trees or tree parts damaged by that storm. Storm-related tree work commonly extends beyond the initial impact date and electric restoration date as tree crews continue removing storm damaged trees and branches that were structurally compromised due to the storm event. Customers and tree wardens may call to report storm damaged trees days and weeks after the initial storm event. The Company's verification that the work was attributable to MS24A is based on the Company arborist's oversight of the work and approval of the associated contractor timesheets and invoices.

c. The $300 miscellaneous charge represents wood disposal and log removal services necessary to support storm restoration activities. While debris is left on-site for most storm-related calls, certain conditions require removal when leaving logs would create a public safety hazard or obstruct roadway access. During storm response, log trucks may be used to remove large trunk sections and, when necessary, safely support unstable tree sections with their grapples where no safe drop zone exists. In areas with limited shoulder space or other site constraints, immediate removal of logs helps safely clear roadways and maintain restoration progress. Log trucks also improve restoration efficiency by removing large trunk sections that would otherwise require significant time for ground crews to cut, move, and secure manually. The use of these services was approved through the Company's storm restoration oversight process and was necessary to facilitate roadway clearing and the safe restoration of electric service. The Company will supplement with a more legible copy of the documentation if one can be located.

Date Filed: September 25, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-TRAFFIC) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-20, pp. 35-40. The Company reported two incremental charges for a total of $1,400 for the Town of Ellington. The first charge was referenced to project/work order number 13667145 supporting MJ Electric starting at 8am on January 9, 2024 (i.e., pp. 35-36). The second charge did not identify a project/work order number but related to activity starting at 8am on January 9, 2024 (i.e., p. 39). Both invoices applied to activity that occurred prior to the onset of the MS24A event as referenced in CLP-STORM-IMT-3. Respond to the following:

a. Referring to pp. 35-36, explain why services were billed for nine hours when the documentation details services for the hours of 0800 and 1400, or a total of eight hours.
b. Referring to pp. 35-36, explain why charges applicable to the work order number 13667145 and for hours that preceded the MS24A event were allocated to the event.
c. Comparing pp. 35-36 with the MJ Electric documentation at pp. 193-212, identify where the corresponding line crew costs are located.
d. Referring to p. 38-39, explain why services were billed for five hours when the documentation details services for the hours of 0800-1000, or a total of two hours.
e. Referring to p. 38-39, explain why services that preceded the MS24A event were allocated to the event.
f. If the responses to subsections (a)-(e) support the continued inclusion of the two charges, provide documentation demonstrating the applicability of the two charges to the MS24A event.

Response:

Please refer to Exhibit ACCT-2 CLP-1 (MS24A), Outside Contractors-Vendors, line 530 through line 531, vendor Town of Ellington, invoices totaling in the amount of $1,400.

a. Referring to Confidential Exhibit ACCT-2 CLP-1A-20, page 35 through 36, the Company determined that these costs are not associated with the event. The Company will supplement ACCT-2 CLP-1 (MS24A), to remove line 530 in the amount of $900.

b. Please refer to subpart a.

c. Please refer to subpart a.

d. Referring to Confidential Exhibit ACCT-2 CLP-1A-20, pages 38-39, for vendor Town of Ellington, please refer to page 40, bullet point three. The documentation identified therein provides support for the additional hour charged beyond the initial four (4) hours billed. Specifically, the referenced supporting records substantiate that the additional hour was incurred in connection with the hours charged and supports the total time charged by the vendor. Accordingly, the supporting documentation demonstrates that the full five (5) hours billed were appropriate and attributable to the services rendered.

e. The Company directly charges incremental storm costs to the specific storm event based on the dates during which the event occurred. The costs associated with this invoice were charged directly to the January 9, 2024 storm event because the scheduled services were procured and maintained in anticipation of the forecasted storm conditions beginning on that date.

   At the time the scheduling and resource decisions were made, the Company reasonably anticipated the need for storm response and restoration activities and therefore retained the requested services to support its emergency preparedness efforts. Although the officers were ultimately canceled, the cancellation occurred as a direct result of the storm event.

f. Please refer to subparts (a) through(e).

Date Filed: September 28, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-CONST) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-20, pp. 70-111. The Company reported two incremental charges for a total of $39,874 for the United Utility Service Holdings LP vendor. Respond to the following:

a. Explain what specific services were provided by the various individuals represented within the invoices to include Crew Guides, External Resource Field Coordinators, Construction Managers (clearance) Level 3, Construction Managers (clearance) Level 2, Senior Construction Manager (clearance), and Senior Project Manager.
b. Referring to p. 89, explain why there are various charges applicable to January 13, 2024, when that date appears to align with a later event (i.e., MS24B). Provide all related documentation supporting those charges.
c. Cite the location of both the contract and the specific pricing schedule applicable to the MS24A event and corresponding services provided.

Response:

a. For the vast majority of storm events ERFC's are staffed by Company employees. During very large events or events where multiple states are being affected, we have created a list of predominately retiree employees that work for a vendor whom we hire to perform this function. This position is critical because it is our physical oversite of the contractor line resources, we hire to verify their hours worked and their physical activities in the field.

   The individuals listed within the invoices fill the role of an "ERFC" (External Resource Field Coordinator). The duties and responsibilities of the ERFC include coordinating the activities of crews assigned to them, communicating the restoration strategy to the crews, and providing them with logistical details and support concerning food and lodging.

   Additionally, the ERFC provides two-way communications regarding damage, restoration times, and materials needed between the Operations Coordinator in the RMT and field crews. As an ESOP-100 APL (Authorized Persons List) Qualified person, they are qualified to hold clearances for contractors and to coordinate tagging and switching with the RMT System Operators.

b. Upon review in drafting this response, the Company has identified an error within the submitted amount for ACCT-2 CLP-1 (MS24A), Outside Contractors-Vendors, Line 540, and ACCT-2 CLP-2 (MS24B), Outside Contractors-Vendors, Line 558, vendor United Utility Services Holdings LP. The Company will adjust ACCT-2 CLP-1 (MS24A), line 540 to reflect $17,401. In addition, ACCT-2 CLP-2 (MS24B), line 558 will be adjusted to reflect $5,487.68.

c. The contracts applicable to the two invoices are located in EOE-014 Attachment 2, Page 2891 and EOE-014 Attachment 2, Page 4060.

Date Filed: September 30, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE; WIRE GUARDS) Refer to Exhibit ACCT-2 CLP-1, and Confidential Exhibit ACCT-2 CLP-1A-20, pp. 112-118. The Company reported an incremental charge of $58,604 for the Vision Utilities Inc vendor for Wire Guards. Respond to the following:

a. Please provide a description of the work performed including any remediation, date, and location of the work performed by the wire guards during Storm Event MS24A. Include in the response all documentation supporting the work performed.
b. Confirm that the wire guards were not utilized for remediation services (i.e., guarding downed wires). If not confirmed, cite the supporting documents demonstrating the actual services that were rendered.
c. Provide an unlocked Excel spreadsheet that summarizes the total number of wires down guards, the total distance between the mobilization/demobilization location, the hours billed for mobilization, the hours billed for demobilization, the hours billed for standby, the costs applicable to mobilization, the costs applicable to demobilization, and the costs applicable to standby. If response to subsection (a) identifies actual remediation, please also include the details attributed to work.
d. Provide documentation to support the specific efforts performed by the Company to obtain local (in-state) wire down guard crews in lieu of the out-of-state crews employed by Vision Utilities Inc.
e. Please provide the contract and the specific pricing schedule applicable to the MS24A event for the wire guard services. To the extent that the contract includes the standard Exhibit A Pricing Schedule (i.e., the MSA template that contains the Company's standard provisions, including "Standby Rates apply to labor resources only" as referenced in OCC-044, Att. 2 Confidential, p. 6883), please also identify the total amount of equipment that was billed during standby.

Response:

a. & b. Wire Guards procured from Vision Utilities Inc. ("Vision Utilities") were retained solely to perform wire guard functions, as needed. Ultimately, the storm did not materialize as forecasted and Vision Utilities resources were not deployed to the field. Accordingly, no wire guard services were performed in the field during Storm Event MS24A.

c. Please refer to EOE-255, Attachment 1, containing an unlocked Excel spreadsheet providing the requested summary details. Please note that this contingent of wire guards mobilized from New Jersey and traveled to Groton, Connecticut, approximately 246 miles each way from their point of origin.

d. Eversource seeks to secure the most commercially competitive suppliers with the closest available qualified wire down guard resources to support storm response activities. The resource acquisition process begins with outreach to available local and regional resources and expands geographically as necessary to satisfy forecasted staffing requirements, with priority given to qualified suppliers under existing agreements. Resource availability is often impacted by the geographic scope of the weather event and competing demand across affected utilities. Accordingly, Eversource attempts to utilize local resources where available and supplements those resources with regional crews when local availability is insufficient to meet operational needs.

   For MS24A, the Company contacted available resources within the region and expanded its requests as necessary to obtain the required staffing levels. Due to storm-related demand and resource availability constraints, resources from outside Connecticut were utilized to supplement locally available wire down guard personnel.

e. These charges were supported by a standalone purchase order issued as an exception during Storm Event MS24A to address an emergent operational requirement. Therefore, no Master Agreement or Exhibit A was applicable. Please refer to EOE-255, Attachment 2, which includes the Purchase Order and associated Rate Sheet. Together, these documents constitute the applicable agreement, pricing, and terms for the services provided. Pricing was secured prior to issuance of the Purchase Order and included labor service rates only. No material rates were included, and no material charges were supported by the invoice in question.

   The applicable rates were based on hours incurred in accordance with the agreed-upon pricing schedule. Straight Time rates applied for the first 40 hours worked within a week, and Overtime rates applied when an individual exceeded the contractual overtime thresholds. Accordingly, labor charges were determined based on total hours incurred rather than whether personnel were actively deployed or awaiting potential assignment.

Date Filed: September 28, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin, Leanne M. Landry, Craig Dikeman and Matthew J. Correia
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-1 and Confidential Exhibit ACCT-2 CLP-1A-20, pp. 119-138. The Company reported an incremental charge of $313,757 for the Vision Utilities Inc vendor. Respond to the following:

a. Referring to pp. 121 and 125, explain the specific work that was performed in support of the storm event. As part of the response, please clarify if the crews' activity was limited to standby or if they failed to fully complete the timesheets as outlined within the Eversource Contractor Storm Daily Time & Work Report Procedure provided at EOE-022, Att. 5.

b. Explain why the invoice (i.e., p. 119) includes two categories of standby billing when the vendor's pricing schedule (i.e., OCC-044, Att. 2 Confidential, p. 6886) identifies only a single classification of standby at a lower rate than billed. As part of the response, please identify the cumulative impact of permitting the vendor to bill at the higher standby rate versus the lower standby rate included within the pricing schedule. To the extent that certain hours were billed at the correct rates and others were billed at the incorrect rates, please provide an unlocked Excel spreadsheet demonstrating the calculation and cite the relevant documents.

c. Referring to OCC-044, Att.2 (Confidential), p. 6876-6924, confirm that the vendor's Exhibit A Pricing Schedule contains the Company's standard provisions, including "Standby Rates apply to labor resources only" (i.e., p. 6883). If not confirmed, cite the revised Exhibit A Pricing Schedule that was executed (signed) for 2024 and 2025 that excludes the standard provisions.

d. If subsection (c) is confirmed, identify the total impact of equipment charges that were billed during standby activities.

Response:

a. Vision Utilities Inc. performed storm work during MS24A, as confirmed by the multiple OMS tickets assigned to this contractor during their shift on January 10, 2024 (see table below). The notes from these numerous events include extensive tree clearing, re-hanging a considerable amount of wire, and replacing transformers. Once a contractor begins a shift, the applicable working rate remains in effect for the duration of that shift.

Parent Event Number	Event Number	Begin Time	Crew
5234516	5234516	1/10/2024 10:26:18 AM	VUI11-OH-MACINTYREB2
5234515	5234515	1/10/2024 10:25:59 AM	VUI11-OH-WYNDERE4
5234508	5234508	1/10/2024 10:21:52 AM	VUI11-OH-MELMICOVED3
5234504	5234504	1/10/2024 10:19:48 AM	VUI11-OH-COLLINSM5
5234331	5234331	1/10/2024 9:09:08 AM	VUI12-DD-MAULDIN J6, VUI12-OH-JETTJ1
5234216	5234216	1/10/2024 8:30:50 AM	EHP_Z1-RS-CUMMINGS, WBY-UG-KALANQUIN, VUI14-OH-HORTONS3, VUI14-OH-MOOREB5
5234161	5234161	1/10/2024 8:11:29 AM	EHP_Z1-RS-LEFEBVRE, VUI14-OH-LEONEA2, VUI12-OH-MARTING4, VUI12-OH-CLONTSR3, VUI12-DD-
5233921	5233921	1/10/2024 6:36:24 AM	VUI11-OH-MELMICOVED3, VUI11-OH-WYNDERE4
5233905	5233905	1/10/2024 6:29:24 AM	VUI11-OH-COLLINSM5, VUI11-OH-MACINTYREB2
5233896	5233896	1/10/2024 6:22:20 AM	VUI11-DD-WILLIAMS M6, VUI11-OH-BREWER M1, ATE11-TR-CROSSMANK3
5233813	5233813	1/10/2024 5:36:15 AM	VUI14-OH-YAHNC4, VUI14-OH-QUINN S1, ATE1H-TR-YORGENSENN2, VUI14-OH-HORTONS3
5233794	5233794	1/10/2024 5:26:17 AM	VUI14-OH-YAHNC4, VUI14-DD-GAREYS6, ATE11-TR-CROSSMANK3
5233646	5233646	1/10/2024 4:30:51 AM	VUI13-OH-VOSSD1, VUI13-OH-DAVISJ3
5233595	5233595	1/10/2024 3:46:32 AM	VUI14-OH-MOOREB5
5233548	5233548	1/10/2024 3:18:25 AM	VUI13-OH-NICKELSONJ4, VUI13-OH-GIPSONM5, VUI13-OH-DAVISJ3
5233406	5233406	1/10/2024 2:18:17 AM	ATE1C-TR-MCGONIGALA1, VUI14-OH-LEONEA2, VUI14-OH-HORTONS3
5233334	5233334	1/10/2024 1:36:26 AM	ATE1C-TR-ADGALANISJ8, VUI12-OH-CLONTSR3
5233329	5233329	1/10/2024 1:33:57 AM	VUI13-OH-GIPSONM5
5233318	5233318	1/10/2024 1:29:56 AM	ATE1C-TR-WARFIELDL4, VUI12-OH-WALKERK5, VUI12-OH-MOOREJ2, EHP-OH-SCHERP, VUI12-OH-JETTJ1
5233264	5233264	1/10/2024 1:15:15 AM	VUI12-OH-JETTJ1, VUI12-DD-MAULDIN J6, VUI14-OH-QUINN S1, VUI14-OH-LEONEA2, ATE11-TR-KIRYCHUKD2, VUI14-OH-MOOREB5
5233239	5233239	1/10/2024 1:09:27 AM	ATE1C-TR-LYFORDC5, LCT12-TR-DEANGLEOS7, VUI13-OH-RACEG2, VUI13-DD-THOMPSONC6, VUI13-
5233197	5233197	1/10/2024 1:06:04 AM	ATE1C-TR-PADUAH6, VUI12-OH-MARTING4
5232884	5232884	1/9/2024 10:57:21 PM	EH-OH-Ducharme, VUI13-OH-DAVISJ3

b. Contractors submit timesheets documenting a general description of the work activities performed during each shift. If a contractor indicates “standby” as their activity, this does

not necessarily mean that the contractor is being compensated at the standby rate. A contractor may use the term "standby" on their timesheet to indicate that they were awaiting dispatch or a new assignment during their shift. However, once the contractor' shift has commenced, the applicable working rate remains in effect for the full duration of the shift.

c. This is confirmed. The vendor's Exhibit A Pricing Schedule, contains the Company's standard provision stating that "Standby Rates apply to labor resources only."

The Company reiterates that the term "standby" may also appear on a contractor's timesheet as a description of the activity or status of a resource during a particular period. For example, a contractor may use "standby" to describe time between assigned tickets, time prior to receiving a ticket, or time following completion of a ticket while awaiting further direction from the Company.

The use of the term "standby" on a timesheet does not, by itself, indicate that the contractor is entitled to bill that time at the contractual standby rate. In many such circumstances, the contractor's resources have already mobilized to an assigned on-set or staging location, are fully prepared and available to perform work, and are awaiting further direction or assignment from Eversource. Such time may therefore be compensable at the applicable working rate depending on the circumstances, notwithstanding the contractor's use of "standby" as a descriptive notation on its timesheet.

d. Equipment was charged in the total amount of $8,352.

Date Filed: September 28, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-GENERAL) Refer to Exhibit ACCT-2 CLP-1, and Confidential Exhibit ACCT-2 CLP-1A-20, pp. 139-140. The Company reported two incremental charges for a total of $5,419 for the WB Mason CO Inc vendor. The two invoices both characterized the purchases solely as "Water, Blizzard, 1/2 L, 24/CT". Please explain what was specifically included with these purchases (i.e., details and quantity) and identify if the purchases were fully utilized during the MS24A event.

Response:

Please refer to Exhibit ACCT-2 CLP-1 , Outside Contractors-Vendors, Line 543 and 544, vendor WB Mason CO Inc, total amount of $5,419.

These invoices represent charges for bottled water, as identified on the supporting invoices. The water was purchased and distributed to personnel at various work centers and staging areas throughout the state to ensure employees and contractors responding to the storm event had access to hydration resources while performing restoration and emergency response activities.

The provision of water is a necessary component of supporting field operations during storm restoration efforts, as personnel often work extended hours under challenging conditions and may be deployed to locations where normal facilities and resources are limited or unavailable.

Date Filed: September 28, 2026

Witness: Leanne M. Landry and John G. Griffin
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-LABOR) Refer to Exhibit ACCT-2 CLP-1, Labor by Empl. Title tab. Respond to the following:

a. Please provide all Company policies, procedures, and manuals regarding the qualitative and quantitative data imputed into the above referenced tab.

b. Explain what "Premium and Special" charges within column I represents. As part of the response, explain why most of these charges do not have a corresponding numeric value represented in column M. Additionally, where relevant, identify what the numeric values in column M represents.

c. Explain how to interpret the information associated with "Meals" referenced in column I, to include an understanding of the numeric values within column M. For example, do the numeric values in column M represent "Hours" as the title suggests or are these numeric values representative of the number of meals that the employees have identified as being entitled? Additionally, why do certain rows with corresponding Meal costs (i.e., column L) fail to identify a numeric value in column M?

d. Explain how the Company validated the accuracy of the reported overtime as being applicable to the MS24A event for the weeks ending January 20, 2024, February 3, 2024, February 10, 2024, and February 17, 2024, when the Company reported several other storm events in the intervening period (see Ex. ACCT-1 (Summary), and EOE-013, Att.1).

Response:

Please refer to Exhibit ACCT-2 CLP-1, Labor by Empl. Title tab.

a. Incremental labor costs and hours reflected in Exhibit ACCT-2 CLP-1, Labor by Employee Title Tab, are extracted directly from the Company's PowerPlan system. PowerPlan interfaces with the Company's Workforce Management System and receives employee time-charging data through an established system-to-system integration. As a result, the labor hours and associated costs presented in the exhibit are derived from the Company's official books and records and are based on employee time charges recorded in the Workforce Management System and subsequently transferred to PowerPlan.

The Company relies on these integrated systems to capture, record, and report labor hours incurred during storm response and restoration activities. Accordingly, the incremental labor costs included in the exhibit reflect actual employee time charged to the applicable storm event and recorded through the Company's standard timekeeping and accounting processes.

For additional information regarding the Company's accounting systems, data flow, and controls, please refer to the Company's response to Docket 25-12-13, EOE-002. A visual representation of the interface and data flow between the Company's accounting and workforce systems is provided in Docket 25-12-13, EOE-004, Attachment 1. These materials further describe the processes by which employee labor hours are recorded, transferred, and ultimately reflected in the Company's storm cost reporting.

b. Certain pay codes within the Company's payroll and workforce management systems are designated as "Premium" pay codes and represent premium compensation associated with hours otherwise worked and recorded by employees. To avoid overstating actual labor hours, the Company excludes hours associated with these premium pay codes from its labor-hour reporting. However, the corresponding premium compensation remains included in the reported storm costs to ensure that all incremental labor expenses incurred because of storm response and restoration activities are accurately captured.

   This reporting methodology is intended to reflect the actual hours worked without duplication while preserving the full incremental labor costs incurred by the Company. Stated differently, where premium compensation is paid in connection with hours already reflected elsewhere in the Company's timekeeping records, the premium dollars are included in storm costs, but the associated premium hours are not separately reported. This prevents the inflation of labor-hour totals while ensuring that eligible storm-related compensation is fully accounted for in the Company's cost recovery filing.

   Accordingly, the Company's labor reporting reflects actual hours worked, and its cost reporting reflects the full amount of incremental labor expenses incurred. The exclusion of premium hours from labor-hour reporting is a reporting convention designed solely to prevent double counting and does not result in the exclusion of any associated incremental labor costs.

   For examples of the pay codes classified as "Premium" and their treatment within the Company's reporting methodology, please refer to Docket 25-12-13, EOE-504, Attachment 1, which identifies the applicable pay codes and illustrates how the associated costs and hours are reflected in the Company's storm cost reporting.

c. For the meals referenced in Column I, the values reflected in Column M represent meal quantities and not labor hours. Accordingly, those entries should be interpreted as the number of meals provided rather than the amount of time worked by employees.

In instances where a meal entry does not include a quantity but instead reflects a dollar amount, the expense was manually entered by the employee in accordance with the Company's established expense reporting procedures. Such entries are subject to supervisory review and approval prior to processing and reimbursement. As a result, all manually entered meal expenses included in the Company's records have been reviewed and approved by the employee's supervisor as appropriate business expenses incurred in connection with storm response and restoration activities.

Therefore, Column M should not be interpreted as labor hours for meal-related entries. Rather, the column reflects meal quantities where applicable, while manually entered meal expenses are recorded as dollar amounts and are supported through the Company's standard approval and oversight processes.

d. All employee time, including both straight-time and overtime hours, is recorded in the Company's Workforce Management System through the employee timesheet process. Employees are required to account for and record all hours worked on a daily basis, including time associated with storm response and restoration activities. Once submitted, employee timesheets are reviewed and approved by the employee's supervisor in accordance with the Company's established timekeeping and payroll control procedures.

The Workforce Management System serves as the official system of record for employee labor reporting and is designed to ensure that all hours worked are accurately captured, coded, and approved prior to being processed for payroll and cost accounting purposes. Supervisory review and approval provide an additional level of oversight to verify the accuracy and appropriateness of time charged, including charges associated with specific storm events.

Accordingly, the labor hours included in the Company's storm cost reporting are derived from employee timesheets that have been recorded in Workforce and approved through the Company's standard review process. This process helps ensure that both straight-time and overtime hours are accurately documented, appropriately authorized, and supported by the Company's books and records.

Date Filed: September 29, 2026

Witness: Leanne M. Landry and John G. Griffin
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-LABOR/MEALS) Refer to Exhibit ACCT-2 CLP-1, Labor by Empl. Title tab. Provide documentation to support the validity of the following sampled Meal reimbursements (stipends). As part of the response, please provide relevant calculations, union agreement citations, invoices, or other supporting documents and whether the employee received a Company provided meal or not.

a. Row 1514, Response Specialist-Line, $240
b. Row 1886, Stockhandler, $160
c. Row 2449, Splicer/Cable Spicer Helper, $70
d. Row 3736, Line Helper, $150
e. Row 3992, Employee # 025923, Distribution Automation Specialist, $20

Response:

Referring to Exhibit ACCT-2 CLP-1, Labor by Empl. Title tab.

- Please refer to EOE-259, Attachment 1 CONFIDENTIAL, regarding summary and location of supporting calculations of meals reimbursed.

- Please refer to EOE-259, Attachment 2 CONFIDENTIAL, regarding meal reimbursement calculations.

- Please refer to EOE-259, Attachment 3 CONFIDENTIAL, regarding Union Contract.

Please refer to EOE-259, Attachment 3 CONFIDENTIAL, page 50, Section 15, which details the meal allowance provisions applicable to union employees working extended hours.

Pursuant to the applicable collective bargaining agreement, employees are entitled to reimbursement for meals when qualifying conditions are met during extended work assignments. Employees are responsible for submitting reimbursement requests for meals that they were unable to obtain during their scheduled meal periods while performing storm restoration and emergency response work.

During storm events, it is common for employees to continue working through their designated meal periods in order to address emergent system conditions and expedite the restoration of service to customers. As a result, employees may incur meal expenses that would not otherwise have been incurred during their normal work schedule. Meal reimbursement requests are submitted by employees in accordance with Company procedures and are reviewed and approved through the Company's timesheet approval process. Supervisors are responsible for reviewing employee timesheets, including any associated meal reimbursement requests, to verify compliance with applicable Company policies and collective bargaining agreement provisions before approval.

Accordingly, the meal expenses reflected in this exhibit represent costs incurred as a direct result of employees working extended hours in support of the Company's storm response and restoration efforts and are consistent with the provisions of the applicable collective bargaining agreement.

Lastly, upon further review in drafting this response, the Company determined that partial cost associated with line 3736 is not associated with the event. The Company will supplement Exhibit ACCT-2 CLP-1 (MS24A) to reflect $110.

Date Filed: September 29, 2026

Witness: Leanne M. Landry and John G. Griffin
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-P-CARDS) Refer to Exhibit ACCT-2 CLP-1, P-Card tab. Provide documentation to support the validity of the following sampled P-Card expenses. As part of the response, please provide a description of the purchase, relevant invoices, applicable calculations, and other supporting documents demonstrating the necessity and applicability of each charge to the MS24A event.

a. Row 23, BJs Wholesale #0315, Meals, $338
b. Rows 39-40, Dave & Charlies Home, Meals, $7,460
c. Rows 46-48, Hampden Zimmerman, General Supplies, $570
d. Rows 113-117, Newtown Deli LLC, Meals, $40,813
e. Row 163, Walmart.com, General Supplies, $581

Response:

Referring to ACCT-2 CLP-1 (MS24A), P-Card tab.

a. The Company will supplement receipt for the BJs Wholesale charge in the amount of $338.

b. Please refer to EOE-260, Attachment 1, and EOE-260, Attachment 2, for the receipt in support of the $7,460 in meals for storm crews.

c. Please refer to EOE-260, Attachment 8, and EOE-260, Attachment 9, for receipts in support of the $810 emergency generator electrical cord parts. In reference to line 46 in the amount of $240, this is a credit adjustment from the vendor due to an error within their invoice.

d. Please refer to EOE-260, Attachment 3, EOE-260, Attachment 4, EOE-260, Attachment 5, EOE-260, Attachment 6, and EOE-260, Attachment 7, for receipts in support of the $40,813 charges related to Exhibit ACC-2 (CLP-1)(MS24A), lines 112 – 117 in meals for storm crews.

e. The Company will supplement receipt for Walmart charge in the amount of $581.

Date Filed: September 29, 2026

Witness: Leanne M. Landry and John G. Griffin
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-EMPLOYEE EXPENSE REIMB) Refer to Exhibit ACCT-2 CLP-1, Empl. Expense&Other tab. Provide documentation to support the validity of the following sampled employee expenses. As part of the response, please provide a description of the purchase, relevant invoices, applicable calculations, and other supporting documents demonstrating the necessity and applicability of each cost to the MS24A event.

a. Row 30, Meals, $71
b. Row 65, Travel, $216
c. Row 119, Meals, $103
d. Row 151, Meals, $20
e. Row 166, Reimbursement, $617
f. Row 182, Reimbursement, $859
g. Row 221, Meals, $665
h. Row 236, Reimbursement, $1,163
i. Row 333, Meals, $25
j. Row 351, Reimbursement, $181

Response:

Referring to Exhibit ACCT-2 CLP-1, Empl. Expense&Other tab. Please refer to EOE-261, Attachment 1 CONFIDENTIAL, for a summary of purchases and descriptions of transactions. In addition, please refer to EOE-261, Attachment 2 CONFIDENTIAL, for all receipts directly associated with this event. In preparing this response, the Company determined that the costs listed below are not associated with the event:

- Line 119 in the amount of $103.
- Line 166 in the amount of $617.
- Line 221 in the amount of $549.18.
- Line 236 in the amount of $1,163.
- Line 351 in the amount of $148.58.

The Company will supplement Exhibit ACCT-2 CLP-1 to make these adjustments.

Date Filed: September 29, 2026

Witness: Leanne M. Landry and John G. Griffin
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-EMPLOYEE EXPENSE MILEAGE) Refer to Exhibit ACCT-2 CLP-1, Empl. Expense&Other tab. Provide documentation to support the validity of the following sampled mileage expenses. As part of the response, please provide the mileage logs and other supporting documents that were available to the Eversource reviewer at the time of approval demonstrating the applicability of each cost to the MS24A event, as well as the netting of the employee's normal commute.

a. Row 35, $163
b. Row 84, $156
c. Row 111, $126
d. Row 143, $ 126
e. Row 200, $126
f. Row 230, $116
g. Row 265, $110
h. Row 271, $76
i. Row 299, $63
j. Row 330, $115
k. Row 346, $110
l. Row 347, $67
m. Row 365, $55
n. Row 373, $67

Response:

Please refer to Exhibit ACCT-2 CLP-1 (MS24A), Empl. Expense& Other, please refer to the following for the requested information:

- Please refer to EOE-262, Attachment 1, for a summary and location for the documentation supporting each cost.

- Please refer to EOE-262, Attachment 2, for the mileage log with calculation per mile at $0.67. In addition, expense plans that are calculated by Union agreement.

- Please refer to EOE-262, Attachment 3, for Union contract supporting details for milage of personal vehicles and expense plans. Please refer to Article XII, Expense Allowance, Sections 2 and Section 4, pg. 73- 75.

Within this exhibit, the charges consist of a combination of incremental mileage reimbursements for employees utilizing personal vehicles outside of their normal work schedule and Expense Plan payments that are contractually earned by union employees when assigned to a reporting location other than their designated home base.

Employees seeking mileage reimbursement are required to deduct their normal commuting distance and may only request reimbursement for mileage incurred in excess of their customary commute. All mileage reimbursement requests are subject to supervisory review and approval to verify compliance with Company policy.

Expense Plan payments are provided pursuant to the applicable collective bargaining agreements when the Company directs an employee to report to a work location other than their regularly assigned home base. During storm restoration and emergency response efforts, the Company routinely reallocates personnel throughout its service territory to ensure that areas experiencing the greatest impact have sufficient staffing resources available to support restoration activities and maintain operational effectiveness.

Accordingly, the mileage reimbursements and Expense Plan payments reflected in this exhibit were incurred as a direct result of the Company's storm response and restoration efforts and represent necessary and reasonable incremental costs associated with deploying personnel to locations where their services were required.

In addition, upon further review of drafting this response, the Company determined that the total cost of $226 is associated with MS24B, thus the cost that is associated with MS24A will be adjusted to reflect the below amount within Exhibit ACCT-2 CLP-1:

a. Line 35, amount will be adjusted to reflect $82.
b. Line 84, amount will be adjusted to reflect $62.
c. Line 271, amount will be adjusted to reflect $25.

Date Filed: September 28, 2026

Witness: Leanne M. Landry and John G. Griffin
Request from: Office of Education, Outreach, and Enforcement

Question:

(MEAL POLICY) Provide any internal employee guidelines detailing the maximum cost(s) per meal that the Company would reimburse, to include the Eversource Restaurant Meal Policy provided in response to EOE-014, within Docket No. 25-12-13. As part of the response, please identify any changes to the policy since Docket No. 25-12-13.

Response:

Please refer to EOE-058[i], for the Company's response regarding internal employee policies, procedures, or guidelines detailing the maximum cost(s) per meal that the Company would reimburse. The Company has not made any changes to the policy since Docket No. 25-12-13.

Prior Referenced Responses:

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[i] EOE-058 Question:

(EMPLOYEE MEALS) Provide any internal employee policies, procedures, or guidelines detailing the maximum cost(s) per meal that the Company would reimburse for employees. If minimum guidelines do not exist, please explain why and provide the maximum monetary threshold that the Company would determine to be 'reasonable and customary'.

EOE-058 Response:

Eversource's Corporate Policy on Reimbursable Expenses for Business meals states, *"Reimbursement for business meals is limited to reasonable and customary amounts as determined by the designated approver."* There are no policies, procedures, or guidelines detailing a maximum cost per meal that the Company would use to reimburse employees. The Company relies on the supervisor's good judgment, review of the receipts, and approval of the transaction to meet the requirements of its Corporate Policy.

During an ERP event, Eversource's centralized ERP crew-care logistics, food, and lodging procedures have been recognized as an industry best-practice. All line crews, tree crews, damage assessment patrollers, and other field staff, along with support staff, are provided meals as close as possible to their work locations to minimize travel time and maximize working hours and productivity. During a storm event, the Company is required to feed the crews and staff supporting the storm restoration effort and will ensure that obligation is met while making prudent decisions on the cost per meal.

To support this best practice, the Company has preferred restaurants that are used to order meals during a storm event. These agreements ensure that the Company has reliable meal providers and also provides a reasonable cost structure

for each meal. The agreement provides “not to exceed” amounts per meal and also provides tax and tip amounts to be included in the total cost.

There are circumstances and situations when preferred restaurants are at capacity or not available and other establishments are used to secure food. In some cases, the cost per meal may exceed the amounts listed in the preferred restaurants agreement but are still subject to review and expected to be reasonable and customary as established in the Company’s Corporate Policy.

Please refer to EOE-058, Attachment 1 CONFIDENTIAL, for the Company Meal Agreement letter used with employees and preferred restaurants during an ERP event.

Date Filed: September 28, 2026

Witness: Leanne M. Landry and John G. Griffin
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24A-VENDOR-ACCRUAL) Refer to Exhibit ACCT-2 CLP-1. The Company reported an incremental charge of $63,628 for a Tree Accrual. Explain why the Company is reporting an accrual for Tree costs that occurred over two years ago and provide documentation supporting the amount.

Response:

The Company has Vegetation Management unvouchered liabilities ("UVL") for the MS24A storm costs and is working to reconcile and confirm the anticipated charges with the appropriate vendors. The anticipated charges have not been invoiced against the storm and will not be until the charges are reconciled and confirmed.

Date Filed: September 28, 2026

Witness: Christopher E. Colorio and Mark P. Baldwin
Request from: Office of Education, Outreach, and Enforcement

Question:

(STORM RESTORATION) Refer to Response to EOE-020, Att. 1. Respond to the following:

a. Referring to column C (EVENT COUNT), explain what this column represents and identify the situations where a '1' versus a '0' would be reported.

b. Referring to column D (DEVICENAME), explain what information has been provided and provide a description for each type of item reported. For example, the Company appears to have reported approximately three dozen types of line items to include FUSE_OH, SCADA_REC, SS_T_CS, etc.

c. Referring to column F (EVENT TYPE), explain what this column represents and specifically identify what "OUT" versus "NON" represents.

d. Referring to column K (ACT-CUST-OUT), explain what this column represents and specifically identify what a "0" represents.

e. Explain how the Company aligns outages to the different storm events and provide any relevant policies or procedures. As part of the response, using the MS24A event as an example, explain how the Company determined that the various new outages on January 11, 2024, would be aligned to the MS24A event when the Company's response to EOE-19, Att. 2, identified that demobilization occurred on January 9, 2024.

Response:

a. Column C (EVENT COUNT) identifies whether a record represents a unique outage event. A value of 1 denotes the initial outage event and is included in the total event count. A value of 0 denotes a subsequent restoration segment, switching operation, or additional restoration activity associated with a previously counted outage event. OMS stores these restoration activities as separate records to document the progression of restoration efforts; however, they are not considered separate outage events. Accordingly, only the initial record for a given outage event is assigned an Event Count of 1, while all subsequent records related to that same outage event are assigned an Event Count of 0.

Column D (DEVICENAME) identifies the electric system device associated with the outage or operational event. The field consists of a device-type code followed by a unique identifier used within the Company's OMS system to distinguish individual assets. The device-type code identifies the category of equipment involved in the event, while the remaining portion of the field identifies the specific asset.

Common device-type codes reported in the attachment include, but are not limited to:

Device Type	Description
XF_OH	Overhead transformer
XF_UG	Underground transformer
XF_NET_POS	Network transformer
FUSE_OH	Overhead fuse
FUSE_UG	Underground fuse
REC_1P	Single-phase recloser
REC_3P	Three-phase recloser
SCADA_REC	SCADA-controlled recloser
SCADA_REC_3P	SCADA-monitored three-phase recloser
LB_SW_OH	Overhead load-break switch
LB_DSC_OH	Overhead load-break disconnect switch
SS_D_CB	Distribution substation circuit breaker
SS_D_SW	Distribution substation switch
SS_D_REC	Distribution substation recloser
SS_D_XF	Distribution substation transformer
SS_T_CS	Transmission/substation circuit switcher
SS_T_SW	Transmission/substation switch
ELB_DB	Underground dead break elbow device
ELB_LB	Underground load break elbow device
1P_TS	Single-phase trip saver
2P_TS	Two-phase trip saver
3P_TS	Three-phase trip saver

b. Column F (EVENT TYPE) identifies the type of OMS event record associated with the incident.

"OUT" indicates an outage event that resulted in one or more customer's being interrupted and requiring restoration.

"NON" indicates an event that did not result in a customer outage but still required utility response, investigation, switching, equipment inspection, repair, or other operational actions. These events are recorded in OMS because they represent actual system incidents or operating conditions that required company attention; however, they are not considered customer outage events because no customers lost electric service as a result of the event.

c. Column K (ACT-CUST-OUT) represents the number of customers who were actually without electric service for the event record. A value greater than 0 indicates the number of customers who were confirmed to be without power as a result of the event. A value of 0 indicates that no customers were actually without power for that event record.

A value of 0 can occur for several reasons. For example, a customer may contact the Company to report a service outage, but subsequent investigation determines that the customer has electric service and no interruption exists. In those cases, an OMS record is still created to document the reported condition and the Company's response; however, because no customer was actually without power, the ACT-CUST-OUT value is 0.

Similarly, OMS records may be generated for operational investigations, switching activities, equipment conditions, repairs, or restoration-related actions where customers are not without service. In these situations, the ACT-CUST-OUT value of 0 indicates that there were no customers out of service for that specific record.

Additionally, records classified as EVENT TYPE = NON do not represent customer outage events and therefore will have an ACT-CUST-OUT value of 0. While these events may require utility response, investigation, repair, or other operational actions, they do not result in customers losing electric service.

Accordingly, ACT-CUST-OUT reflects the number of customers who actually did or did not have power for a given OMS record, rather than the number of outage reports received.

d. The Company aligns outages to storm events based on the cause of the outage and its relationship to storm-related damage or conditions, rather than solely on the status of contractor or mutual assistance resources. Outages may continue to be associated with a

storm event after external resources have been demobilized if the outage is determined to have resulted from damage or conditions created by that storm.

The Company reviews outage information, field observations, damage assessments, cause codes, repair records, and other operational information when determining whether an outage should be attributed to a storm event. This review may identify outages that occur after the peak restoration period but are nevertheless attributable to storm-related damage.

With respect to MS24A, the Company's response to EOE-19, Attachment 2, identified January 9, 2024, as the date external storm-response resources were demobilized. The demobilization of contractor, mutual assistance, or other external resources does not necessarily indicate that all storm-related restoration activities were complete. Following demobilization, the Company may continue to perform repair work, corrective maintenance, damage remediation, and storm-related cleanup using internal resources.

Accordingly, restoration and repair activity that occurred on January 11, 2024, remained aligned with the MS24A event because they were determined to be associated with damage or conditions resulting from the January 9-10, 2024 storm event. Although those outages may have occurred after external resource demobilization, the Company determined they were storm-related and therefore appropriately remained assigned to the MS24A storm event for reporting purposes.

In summary, the date of external resource demobilization is not the sole criterion used to determine whether an outage is attributed to a storm event. Storm attribution is based on the relationship between the outage and the storm-related damage or conditions that caused the outage, regardless of whether restoration and repair activities are being performed by external or internal resources.

Date Filed: September 28, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(STORM RESTORATION) Refer to Response to EOE-020, Att. 1. Explain if the Company can associate the individual outages (i.e., relevant rows within EOE-020, Att. 1) with the reported incremental costs. If costs can be associated, please supplement EOE-020, Att. 1, to include a column detailing the incremental costs for each row.

Response:

No. The Company does not track incremental storm restoration costs at the individual outage level identified in EOE-020, Attachment 1. Incremental storm costs are tracked and reported at the overall storm-event level in accordance with the Company's established accounting practices.

Storm restoration resources may respond to multiple outage locations throughout an event, and many incremental costs are incurred in support of the overall restoration effort rather than a specific individual outage. As a result, the Company does not maintain an outage-by-outage association of the incremental costs reported for the event.

Accordingly, the Company is unable to supplement EOE-020, Attachment 1, with incremental costs for each individual outage as requested.

Date Filed: September 29, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Education, Outreach, and Enforcement

Question:

(LINE CREWS) For each storm in the Company's recovery request, identify the total amount of equipment that was billed by line crew vendors during standby activities. Please provide the information in an unlocked excel spreadsheet allocating each cost to a specific vendor by storm event.

Response:

There is no contractual, operational or other prohibition that bars the payment of equipment rates during standby time and these costs are not tracked separately from a vendor's crew time for invoicing purposes. Information regarding equipment charges is contained within the underlying vendor invoices and supporting documentation submitted as part of the Company's filing.

The Company has consistently explained that, in the years 2018 through 2023, the Company's contractual terms provided that *standby rates were charged only to labor rates, not to equipment*. This policy followed from the fact that, when vendor crews commit to perform work for the Company, their equipment is dedicated for the duration of the engagement, preventing the use of that equipment somewhere else. This commitment of vendor equipment extends beyond working hours, as vendors must remain ready and available so long as they are committed to the Company's restoration effort. This policy also reflects the fact that labor rates vary depending on the demands and associated risk placed on the field crews for their performance (i.e., standby rates are lower than work rates), where vendor equipment is tied up regardless of the work status of the vendor's crews.

Specifically, the contract language "Standby Rates apply to labor resources only" was applied so that there was no separate standby rate for equipment and equipment was, instead, billed at the same rate regardless of the crew's work status (e.g. travel, standby, or work time). The Company's policy acknowledged that it was paying for exclusive access to the vendor's equipment throughout the event, compensating vendors for their lost opportunity cost. Not paying for equipment during standby would discourage vendors from committing their resources to the Company in storms with competitive procurement of crews among regional utilities.

In January 2022, Eversource Energy received the final report of an independent assessment of the "Eversource ERP Capability," prepared by Accenture LLC. This assessment was undertaken by

Eversource Energy as part of a regulatory compliance initiative beginning in September 2021. In this assessment, Accenture made several recommendations regarding the Eversource Energy ERP organization, including a recommendation to expand the emergency-management organization and capabilities by creating an executive role to oversee the enterprise emergency-management program with greater visibility and decision-making authority within the overall organization. Specifically, Accenture recommended establishing regionally based directors to oversee the implementation of program initiatives and manage state-specific relationships; expanded oversight and governance coordination of risk mitigation and resiliency initiatives; and additional training and exercise design personnel.

Over the next two years, Eversource Energy implemented the Accenture recommendations, expanding and formalizing the emergency-management organization with a new vice president role and several new director roles to improve overall emergency-response preparedness and associated business processes. As part of this organizational initiative, Eversource Energy formalized the role of Director of Emergency Preparedness Logistics and Resource Acquisition in late 2023, vesting this role with responsibility for contract services relating to emergency management. This change placed control of vendor contracts in the hands of the team directly responsible for resource acquisition in emergency events.

Following this organizational change, the emergency-management team launched a supplier cost-optimization review to identify opportunities for greater cost control in the tough environment of competitive procurement of contract resources. Working together, the Company's contracts and procurement teams identified the discounting or elimination of equipment charges during standby time as one of several strategies that could help to contain storm restoration costs. The Company began to shift its policy on standby rates for equipment starting in late 2023, working with vendors throughout 2024 to negotiate changes to the former payment policy. This shift in policy applied in various forms to invoices for work performed during 2023, that were reviewed, approved and paid during 2024, as the Company worked to get vendors to accept a change in the policy.

The roll-out of the new policy resulted in significant vendor push-back. Through these interactions, it became clear that it was not possible to eliminate payments for equipment without hindering the Company's ability to secure necessary crews -- with several vendors simply increasing the equipment charge applicable during crew work time to cover the gap. In 2025, following months of negotiations with vendors and a review of industry practices, the Company adopted *a standard policy of paying vendors 50 percent of the standard Base Rate for equipment during standby*. The full Base Rate for equipment still applies during travel and work time. This policy strikes a reasonable balance between fairly compensating vendors for lost opportunity costs—ensuring access to skilled, experienced vendors—and containing costs. The Company's current Master Services Agreement reflects this updated policy.