Date Filed: October 06, 2026

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

Question:

(TRAFFIC TIMESHEET REQUIREMENTS) Explain the specific timesheet reporting requirements for traffic crews during both storm and blue-sky activities, and provide any internal or external policies, procedures, or other guidance. As part of the response, identify any specific requirements for identifying when the crews performed standby in lieu of actual traffic control services.

Response:

Traffic crews are required to complete a daily timesheet for all work activities, including both blue-sky and ERP/storm response assignments. Each timesheet must be completed and signed by the flagger, include the applicable Financial Work Order information, be signed by the Owner's representative at the end of the workday, and be submitted with the contractor's invoice. For ERP/storm response activities, labor is billable from the time crews leave their local office or reporting location until they return or report to the next assignment. The contract identifies standby time as periods when traffic crews report to the job site as directed but are waiting for Owner crews, equipment, or instructions. Such standby time is compensable at the straight-time hourly rate. The contract does not require standby time to be tracked separately on daily timesheets. The only requirement is that crews submit a complete and approved daily record of the work performed.

Date Filed: October 06, 2026

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

Question:

(VEGETATION CREW TIMESHEET REQUIREMENTS) Refer to Response to EOE-022. The Company's response referenced that "[g]uidance on the handling of tree crew timesheets is included in all executed contracts…" Please provide or cite the specific guidance referenced in the response and identify if there are different expectations for each vendor.

Response:

Please refer to OCC-044, Attachment 2 CONFIDENTIAL, pages 1034-1044, for an example of Section II Special Conditions and Amendments, which includes timesheet guidelines and expectations for tree crew vendors. The expectations are the same for local vendors. Guidelines pertaining to timesheets are provided in the following parts and subparts of Section II Special Conditions and Amendments:

- **Part C: Performance Schedule – Working Beyond Owner's work Period**
  OCC-044, Attachment 2 CONFIDENTIAL, pages 1035-1036
- **Part D: Scope and Pricing of Contractor Services**
  OCC-044, Attachment 2 CONFIDENTIAL, pages 1036-1039
  - Subpart 4: T&M Portion of Contractor Services (page 1038)
    OCC-044, Attachment 2 CONFIDENTIAL, pages 1038
  - Subpart 5: Restoration Services
    OCC-044, Attachment 2 CONFIDENTIAL, pages 1038-1039
- **Part H: Communications – Timesheet Submission / Weekly Reporting**
  OCC-044, Attachment 2 CONFIDENTIAL, pages 1041
- **Part L: Amendments to Section I, General Terms and Conditions (pages 1042-1043)**
  OCC-044, Attachment 2 CONFIDENTIAL, pages 1042-1043
  - Subpart 3 – Terms of Payment (b)
    OCC-044, Attachment 2 CONFIDENTIAL, pages 1042-1043

Date Filed: October 06, 2026

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

Question:

(CANCELLATIONS) Explain the Company's process for identifying and canceling scheduled activity either prior to or during a storm event. As part of the response, please provide a listing of all cancellations for each storm event and the amount associated with each cancellation.

Response:

The Company does not have a single, uniform process for canceling scheduled activities or services prior to or during a storm event. These types of decisions are necessarily situation-specific and storm-specific and are made based on the facts and circumstances presented by the particular storm, including the anticipated or actual impacts of the storm and the Company's operational needs and priorities. Please refer to the Company's response to EOE-219[i], regarding the booking and cancellation of hotel rooms, which further illustrates the situation-specific nature of such decisions. There is no centralized list or compilation of all scheduled services or activities that may have been canceled in connection with a particular storm event. The circumstances of each storm event are highly individualized and dynamic.

Prior Referenced Response:

---

[i] EOE-219 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.

EOE-219 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: October 06, 2026

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

Question:

(FUEL PROVIDERS) Identify if the Company pursued competitive bids in support of its engagement of Fuel providers. If pursued, provide documentation demonstrating the Request for Proposal (RFP) and the overall results. If not pursued, explain why.

Response:

For the purposes of this response, the Company has assumed that "fuel providers" refers to providers of scheduled onsite diesel fueling for the Company's fleet vehicles and emergency fueling services at Eversource locations. These services support the continued operation of fleet vehicles, including during storm events and other emergencies.

The Company pursued a competitive bid for these services, and the details of that bid are provided in EOE-271, Attachment 1, CONFIDENTIAL.

Date Filed: October 13, 2026

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

Question:

(MS24F-TIMING) Refer to Exhibit CLP-STORM-IMT-3 (Event 6), and Response to EOE-019, Att. 1. Explain how the information provided within Ex. CLP-STORM-IMT-3 supports an initial arrival time of 6am within EOE-019, Att. 1. As part of the response, explain why the Company defined an initial arrival time that is 12 hours prior to the declaration of the ERP (i.e., Ex. CLP-STORM-IMT-3, p. 65) and 24 hours before the Emergency Operations Centers (EOCs) were activated (i.e., Ex. CLP-STORM-IMT-3, p. 65).

Response:

Eversource established a 6:00 a.m. activation time for the Emergency Operations Centers (EOCs) on April 4, 2024. Based on the forecast and timing of the events, it was necessary to have crews arrive ahead of any potential travel issues due to the expected weather impacts. This would allow crews to support the expected storm response and restoration effort following the overnight impacts of the April 3-4, 2024 nor'easter. Eversource had already declared an ERP Level 5 event, secured external resources, and developed staffing plans ahead of the storm. Activating the EOCs at 6:00 a.m. ensured the necessary personnel and resources were in place to coordinate activities, as damage assessment and restoration work got underway.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-6 and Confidential Exhibit ACCT-2 CLP-6A-1, pp. 23-62. The Company reported an incremental charge of $377,813 for the Asplundh Construction Corp. Respond to the following:

a. Referring to pp. 40, 44, 47, 49, 51, 53, 55-56, and 59, explain why each of the crews were permitted to commence billing on April 3, 2024, at either 0600 or 0630 and solely bill for standby when the ERP declaration did not occur until 1800. As part of the response, please identify the incremental cost for the standby billing on April 3, 2024, for the hours prior to the 1800 ERP declaration.
b. Referring to p. 43, explain why two individuals were permitted to bill for four hours (each) of travel for demobilization on April 5, 2024, without any details regarding the commute or the documentation to demonstrate that there was a commute (i.e., there was no corresponding mobilization). As part of the response, please provide documentation that was available at the time of the review.
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. 180 includes a List of Exhibits at p. 188 which references the Pricing Schedule as Exhibit B but was unable to locate the document. Additionally, EOE observed similar documentation within EOE-024, Att.2 (Confidential). with a similar omission.
d. Referring to pp. 24-34, 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:

Referring to Exhibit ACCT-2 (CLP-6)(MS24F), Outside Line Contractors, at Line 37, Asplundh Construction Corp, in the amount of $377,813.

a. Asplundh was permitted to be on standby starting 0600-0630 because these crews were on a 4-10 schedule. Not paying these crews standby time would have likely resulted in losing the crews for the storm event, which the Company could not afford to do given the pending conditions. The Company also needed the crews on standby to assist in any weather-

related events that may occur prior to 1800. Without tree crews, the Company cannot restore power or address emergencies and the Company retained the crews for that purpose. The incremental cost for the standby billing on April 3, 2024 for the hours prior to the 1800 ERP declaration is $94,674.27.

b. These two individuals remained on system in CT. The individuals remained in Western region to support any potential need for final support that may have been required. It was determined they could be demobilized and they completed that process on April 5th which included any required safety debriefs, equipment and material securement and travel activities. The balance of their contingent traveled to another state to continue support. The incremental cost for the standby billing for the timeframe requested on April 3 is $96,850.

c. The vendor's contractual Pricing Schedule, identified as Exhibit B, was inadvertently omitted from the Company's responses to both OCC-044 and EOE-024. The Pricing Schedule is now provided as EOE-273, Attachment 1 CONFIDENTIAL. The contractual provisions addressing standby rates begin on page 3 of the Pricing Schedule.

d. The contractor is a Contractor of Choice ("COC") and per the contract they are permitted to charge for equipment. The total incremental charge for the equipment billed during standby is $8,152. The total incremental charge for the equipment billed for the employees mentioned in subsection b is $108.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibits ACCT-2 CLP-6A-1, through CLP-6A-2. The Company reported 79 incremental charges in the combined amount of $315,461 for the Asplundh Tree Expert Co vendor. Respond to the following:

a. Referring to rows 102-106, explain why the vendor incurred storm related charges for activity that occurred between April 8, 2024, and April 12, 2024, when the storm was demobilized on April 4, 2024. As part of the response, clarify if any of the charges should have been charged to the MN24J minor storm event (i.e., referenced in EOE-013, Att.1) and, if still applicable, provide documentation to support both the necessity and applicability of the remediation to the MS24F event. Finally, explain why some of the activity was performed at OT rates (e.g., pp. 98-100) and why the activity could not be performed by Eversource employees.
b. Referring to rows 79, 80, 103, 105, and 106, the Company included charges for Disc Chippers. Explain why the Disc Chippers were necessary for storm remediation purposes. As part of the response, provide documentation to support the Company's pre-authorization of the additional charges and identify the total amount charged for Disc Chippers.
c. Referring to rows 52-58, 69-77, 92-93, and 95-96, explain why the vendor was not required to bill at ST rates for the hours billed through 1630. Specifically, the Company permitted 20 invoices to be billed at ST rates through 1600, typically for two consecutive days and failed to bill at the ST rate through 1630. 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 hours billed at OT rates through 1630.

Response:

a. While reviewing Exhibit ACCT-2 (CLP-6) (MS24F), page 51, line 104, and Confidential Exhibit (CLP-6A-2)(MS24F), pages 98-100, the Company determined that the referenced tree crew invoice should have been allocated to the MN24J storm event. The tree crew responded to Event # 5329897 on Luchon Road in Willington, CT, at the onset of the MN24J event. The Company will supplement Exhibit ACCT-2 (CLP-6) (MS24F), page 51, line 104, to remove $1,922 from MS24A.

The individual and tree crews referenced in Exhibit ACCT-2 (CLP-6) (MS24F), page 51, lines 102-103, and 105-106, and Confidential Exhibit (CLP-6A-2) (MS24F), pages 92-97 and 101-106, were performing MS24F customer request assessment and post-storm tree work on MS24F storm-damaged trees. These invoices do not pertain to MN24J and were correctly billed to MS24F.

During storm events, especially those that include high winds, rain, snow, or ice, trees may fail entirely, or parts of a tree may be damaged. When an entire tree fails or a part of a tree is damaged and impacts electrical infrastructure, the tree or tree part is cleared as part of storm restoration. However, trees that are damaged by then storm but have not fallen often remain following an event. Damage to the trunk or a large leader or branches in the canopy may result in a standing tree that is compromised structurally. Storms may cause trees to develop cracks or seams that will cause the tree to fail in the short term. Some trees that are uprooted during a storm event may fall over slowly or may be held up in other trees that will temporarily hold their weight but fail in the near term. Branches in trees may be broken but remain hanging in the tree's canopy, dangling above electrical infrastructure, and waiting for a future wind to finalize the break or dislodge a broken limb from the tree. These future potential threats to the system are often not resolved in real time during the restoration portion of the event because the Company's priority is to clear vegetation that poses an immediate safety or reliability risk (including blocked roads) and restore customers. Therefore, the Company returns after an event to address storm damaged trees and limbs that the Company finds to be a threat to reliability and public safety.

Patrolling for and removing storm damaged vegetation is a standard part of utility vegetation management storm response and is not included in the Company's normal vegetation management cycle. The Company has described post vegetation storms in previous storm cost recovery testimony. These storm damaged tree conditions are identified through follow up items noted on restoration events, non-outage events identified during the restoration post restoration patrols by operations, engineering or vegetation management or inquiries from customers or towns. There may be a delay in providing the assessment and mitigation to storm damage locations as the information from the patrols by other Company departments or locations provided by customers or towns may be received at different time periods after the completion of restoration. Mitigation of a storm damaged tree depends on the condition and location of the tree, access to tree and requirements to mitigate the damage as there is variable effort and time needed to complete the work. This can vary from cutting a single broken limb to requiring a crane or scheduling an outage to mitigate the risk to the system, workers and the public.

Following an event, tree contractors may be instructed to complete storm damage patrols and perform mitigation trimming or tree removals by the Company Arborists.

Each Area Work Center ("AWC") has a Company Arborist who has extensive experience and is familiar with the area that coordinates tree contractor resources during both restoration and post-storm vegetation sweeps.

The Company Arborist will oversee post-storm patrols as directed by Incident Command depending on the level of vegetation damage sustained during a storm event. Localized areas that experienced a higher magnitude of tree caused outages are assigned more detailed sweeps. If vegetation damage was widespread, post-storm sweeps will encompass the entire service area.

Company Arborists provide the tree contractors with overhead circuit or town maps to be patrolled for broken limbs and storm damaged trees based on where the storm impacted the Company's system. Guidelines are provided to the tree contractors as to what constitutes storm damaged vegetation. Please refer to EOE-201, Attachment 1, in PURA Docket No. 24-03-30, for the Company's Vegetation Management Storm Patrol Guidelines.

The Company's tree contractors have practical experience and are trained to recognize the signs of recent storm damage. Conducting vegetation patrols post-storm is an industry wide practice. Contractors will immediately remove broken trees or branches as they discover them throughout their patrols. Occasionally, a job may require specialty equipment or a scheduled outage to complete the job safety. Any locations requiring additional scheduling to complete are relayed back to the supervising AWC Arborist for high priority scheduling.

The Arborists oversee this contractor tree work and verify timesheets are correctly billed to the right storm event.

b. 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.

c. Referring to Exhibit ACCT-2 (CLP-6) (MS24F), page 51, lines 52-58, 69-77, 92-93, and 95-96, the tree crews correctly charged their ST rate between the hours of 07:00 to 16:00. These crews worked consecutive nightshifts starting at 14:00 and ending at 06:00. The two hours between 14:00 and 16:00 were billed as straight time and the hours extended beyond the hours of 07:00 to 16:00 were billed as overtime.

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 normal working hours for storms 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.

---

[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: October 06, 2026

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

Question:

(MS24F-VENDOR-TRAFFIC) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-2, pp. 137-142. The Company reported an incremental charge of $500 for the CC Security Corp vendor. The invoice details activity from April 1, 2024, through April 5, 2024, details unrelated workorder numbers, and appears to include costs from April 1, 2024 (i.e., several days prior to the MS24F event) within the recovery request. Explain how the costs were relevant to the MS24F event and provide supporting documentation. To clarify, the invoice included a subsequently added reference to "34X M24F011" for April 1, 2024, but all of the activity from April 1, 2024, through April 3, 2024, was prior to the storm event.

Response:

Refer to Exhibit ACCT-2 CLP-6 (MS24F), Outside Contractors-Vendors, Line 117, vendor CC Security Corp, invoice total amount $500.

Upon further review in drafting this response, the Company identified that a portion of these costs are not related to the MS24F event. The Company will supplement ACCT-2 CLP-6 (MS24F), to adjust lines 117 to reflect the new total amount of $300.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-TRAFFIC) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-3, pp. 1-22. The Company reported an incremental charge of $5,589 for the CC Security Corp vendor. The invoice details 22 individual charges with most line items referencing non-storm workorder numbers or an unrelated minor storm workorder number (i.e., MN24J). Identify the specific charges applicable to the MS24F event and provide supporting documentation. Identify the amount of charges included which are unrelated to the MS24 event.

Response:

The Company originally performed a detailed review of the invoice and developed a supporting charge breakdown intended to isolate the costs associated with the MS24F event. Although that review was completed and the supporting analysis appropriately identified the relevant charges, the charges reflected in the final recovery support were subsequently modified during the approval and processing workflow, resulting in the inadvertent inclusion of costs that were not associated with the MS24F event. The two charges associated with MS24F are shown on pages 12 and 18. During the event, the phase of primary was broken and fell to the ground due to a tree. Temporary repairs were made and permanent repairs were completed. CC Security was engaged to support traffic control while this work was completed.

Upon this determination, the Company will supplement Exhibit ACCT-2 CLP-6 (MS24F), to modify line 122 to reflect the updated amount of $200.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-3, pp. 51-77. The Company reported an incremental charge of $186,314 for the Central Connecticut Cable vendor. Respond to the following:

a. Referring to pp. 58-59, 64-65, and 70-73, explain why the vendor reported standby hours on April 4, 2024, and billed those hours at DT rates in lieu of the OT rates during those specific hours. Furthermore, please identify the total incremental billing associated with the billing at DT rates during standby on April 4, 2024.
b. Referring to pp. 58-59, 64-65, and 70-73, explain why the vendor reported standby hours on April 4, 2024, and billed for equipment during those specific hours. As part of the response, please identify the total incremental billing associated with the billing of equipment during standby on April 4, 2024.

Response:

Referring to Exhibit ACCT-2 (CLP-6) (MS24F), Outside Line Contractors, at Line 125, Central Connecticut Cable, in the amount of $186,314.

(a) and (b) In response to subparts (a) and (b). During the invoice review process, the Company determined that the contractor provided hours in the wrong column. Following discussion with the contractor and a review of the actual timesheets that clearly showed tickets and hours logged in with no standby or travel, the invoice approver was able to obtain proper documentation and approved as such. Updated timesheets received from the vendor are provided in EOE-277, Attachment 1 CONFIDENTIAL. Any remaining outstanding documentation will be provided in a supplemental response.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-TRAFFIC) Refer to Exhibit ACCT-2 CLP-6 and Confidential Exhibit ACCT-2 CLP-6A-3, pp. 78-102. The Company reported an incremental charge of $4,271 for the Certified Utility Services Inc. vendor. The invoice detailed activity that occurred both prior to and subsequent to the MS24F event but did not include activity between the storm's mobilization (i.e., 1800 on April 3, 2024) and demobilization (i.e., April 4, 2024). Additionally, none of the Job assignment documents referenced the MS24F event. Identify which, if any, of the assignments supported the MS24F event and provide supporting documentation where appropriate. Identify the amount of charges included which are unrelated to the MS24F event.

Response:

Referring to Exhibit ACCT-2 (CLP-6)(MS24F), Outside Line Contractors, at Line 126, Certified Utility Services Inc., in the amount of $4,271.

The Company originally performed a detailed review of the invoice and developed a supporting charge breakdown intended to isolate the costs associated with the MS24F event. Although that review was completed and the supporting analysis appropriately identified the relevant charges, the charges reflected in the final recovery support were subsequently modified during the approval and processing workflow, resulting in the inadvertent inclusion of costs that were not associated with the MS24F event. Page 93 of Confidential Exhibit ACCT-2 CLP-6A-3 is related to flagging support during the storm on April 3rd. Based on this determination, the Company will supplement Exhibit ACCT-2 CLP-6 (MS24F) to modify line 126 to reflect the updated amount of $432.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-TRAFFIC) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-3, pp. 110-131. The Company reported an incremental charge of $4,658 for the Certified Utility Services Inc vendor. The invoice details activity that spanned both before and after the storm event, with no activity on April 4, 2024 (i.e., the primary day of storm recovery). Additionally, none of the Job assignment documents identified the MS24F011 workorder number as being relevant. Please identify the specific assignments that applied to the MS24F event and provide supporting documentation. Identify the amount of charges included which are unrelated to the MS24F event.

Response:

Referring to Exhibit ACCT-2 CLP-6 (MS24F), Outside Contractors-Vendors, line 128, vendor Certified Utility Services Inc, invoice totaling the amount of $4,658.

In reviewing the charges associated with this event, the Company confirmed that the charges incurred on April 4, 2024, were appropriately assigned to work order **MS24F,** despite the fact that certain supporting slips did not reflect the correct work order number. The Company recognizes that, in some instances, vendors may inadvertently record an incorrect work order number or may not have the appropriate work order information available at the time the work is documented.

Upon further review in drafting this response, the Company determined that there is a clerical error in the total amount of $2,619.50. The Company will supplement ACCT-2 CLP-6 (MS24F), to adjust line 128 to reflect the total amount of $2,038.50.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-TRAFFIC) Refer to Exhibit ACCT-2 CLP-6 and Confidential Exhibit ACCT-2 CLP-6A-3, pp. 132-135. The Company reported two incremental charges in the combined amount of $1,080 for the Certified Utility Services Inc vendor. Explain why both invoices referenced that they only performed standby but were permitted to bill for work zone setup, in addition to the hourly labor rate. Furthermore, cite the contract provisions that permit this billing treatment. If the contract has not yet been provided, please provide. To the extent that the vendor should not have billed for work zone setup during standby, please identify the total impact of this activity throughout all invoices included within Excel Rows 126-142.

Response:

Certified Utility Services was secured to support Central Connecticut Cable Company on the date of the storm event. Because Eversource required Central Connecticut Cable Company to remain available for potential storm restoration activities, Central Connecticut Cable Company likewise retained the flagging resources that had been scheduled to support its work.

Although the invoices identify the activity as "standby," the flagging crews were not cancelled and remained available for potential deployment. Accordingly, Certified Utility Services was paid the applicable four-hour work zone setup minimum. The work zone setup charge reflects the contractual minimum associated with retaining the traffic control resources and does not indicate that an active work zone was physically established during the standby period.

The applicable contract provision is contained in the Special Terms and Conditions provided as EOE-280, Attachment 1 CONFIDENTIAL, Section 12, pp. 12-13.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-TRAFFIC) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-3, pp. 136-161. The Company reported an incremental charge of $16,693 for the Certified Utility Services Inc vendor. The invoice details activity from April 2, 2024 (i.e., prior to the mobilization at 6 p.m. on April 3, 2024) to April 5, 2024, and references several unrelated workorder numbers. For each Job assignment document that details a different workorder number (i.e., pp. 139-141), please provide documentation to support the applicability of the charges to the MS24F event. Identify the amount of charges included which are unrelated to the MS24F event.

Response:

Referring to Exhibit ACCT-2 (CLP-6) (MS24F), Outside Line Contractors, at Line 131, Certified Utility Services Inc, in the amount of $16,693.

Upon further review of the charges in support of this response, the Company determined that a portion of the costs recorded under the MS24F event are attributable to post-storm work associated with MS24E. Specifically, the charges associated with the job slip referenced on page 139 will be reallocated from MS24F to MS24E. Accordingly, the Company will supplement Exhibit ACCT-2 (CLP-6) (MS24F), to revise line 131, to an adjusted total of $16,261. Additionally, the Company will supplement Exhibit ACCT-2 (CLP-5) (MS24E), to include the reallocated charge of $432.

The remaining job slips are all related to the MS24E storm. The supporting job slips either identify the work as storm-related or reference a storm work order. While there may be instances where a vendor records an incorrect work order number or does not have the appropriate work order available when documenting the work performed, the Company's invoice review process includes additional validation procedures to verify the appropriateness of charges. These procedures may include review of supporting documentation and consultation with field personnel. Based on the storm designation noted on the job slips and the results of the validation review, the invoice reviewer determined that the charges were appropriately associated with storm-related work and approved the invoice.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-TRAFFIC) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-3, pp. 218-230. The Company reported an incremental charge of $10,253 for the Certified Utility Services Inc vendor. Explain how the Company verified the alignment of costs to the MS24F event when most of the supporting Job assignment documents referred to different workorder numbers, including MN23AK011 (pp. 221, 224, 228, and 230) and MN23J011 (pp. 222, 223, 226, and 227). As part of the response, identify if these costs were incorrectly charged to MS24F or explain why the Company didn't have the vendor correct the workorder number.

Response:

Referring to Exhibit ACCT-2 CLP-6 (MS24F), Outside Contractors- Vendors, line 135, vendor Certified Utility Services Inc, total invoice amount of $10,253.

With respect to slips referencing work orders MN23AK or MN23J, the associated services were procured by contractors performing restoration work on behalf of the Company. It is common during storm restoration activities for contractors to engage subcontractors, including flagging services, to support the completion of assigned work. While the specific work order information provided to the vendor may not always reflect the final Company work order at the time services were performed, the Company's invoice review process includes validation of the service dates, locations, and work performed to ensure the charges are appropriately associated with event-related restoration activities. Following this review, management verifies that the costs are reasonable, properly supported, and correctly allocated to the applicable storm event prior to approval for payment.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-TRAFFIC) Refer to Exhibit ACCT-2 CLP-6 and Confidential Exhibit ACCT-2 CLP-6A-4, pp. 39-49. The Company reported an incremental charge of $5,715 for the Certified Utility Services Inc vendor. The incremental cost included a Job assignment document on p. 49 that identified the activity as "Storm cancel". Identify the nature of the services provided on April 5, 2024 (p. 49) and explain what "Storm cancel" was in relation to. As part of the response, identify if these costs were related to the cancellation of previously scheduled activity and if the hours represented a minimum number due to cancellation. Cite the contract provisions that permit the billing of hours for the cancellation. If the contract has not yet been provided, please provide.

Response:

Certified Utility Services has a standing request to provide a certain quantity of flagging resources for both Company crews as well as contractors retained for specific projects or dock work. As these flaggers are not restricted to a single municipality like police are, this provides enhanced flexibility, especially in storm situations. As such, the flaggers were initially planned to be utilized for scheduled work, however, when storms arise, they are still retained to provide rapid deployment of work zone setups and traffic control. In the event it is determined that the contractor crews will not be utilized, or the weather does not require any Company resources beyond the normal Response Specialists, the flaggers are released and paid their minimum of four hours.

Please refer to EOE-280, Attachment 1 CONFIDENTIAL, for the contractual provisions that permit the billing of hours for the cancellation.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-OTHER) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-4, pp. 56-59. The Company reported four incremental charges in the combined amount of $1,263 for the Charter Oak Building Maintenance Inc. vendor. The invoices provided descriptions of "storm related extra work" (p. 56), "coverage for building mechanic" (p. 57), and "storm related work" (pp. 58-59). Identify the specific services performed and explain how the services were both necessary and incremental for storm remediation purposes.

Response:

Referring to Exhibit ACCT-2 CLP-6 (MS24F), Outside Contractors – Vendors, line 143-146, vendor Clean Harbors Env Service Inc, invoices totaling in the amount of $1,263.

Charter Oak Building Maintenance invoices 300744 (p. 56), 300745 (p. 58), and 300746 (p. 59), are custodial services that were incremental and directly related to storm restoration activities, extending beyond the employees' contracted daily responsibilities. Under normal operations, custodial personnel perform standard cleaning duties during a scheduled four-hour shift at each assigned location. Due to the increased occupancy of Company facilities by employees working extended and after-hours shifts in support of the storm event, custodial staff were required to remain on duty beyond their regularly scheduled shifts. These additional services included meal area cleanup, restocking restroom supplies and paper goods, cleaning and maintaining common area flooring, and the collection and removal of increased volumes of waste generated as a result of the storm response effort.

In addition, invoice 300747 (p. 57) the vendor provided supplemental facility support services at the Cheshire location during the absence of the assigned Building Mechanic. The contracted personnel did not perform the technical functions ordinarily performed by a Building Mechanic. Rather, they performed lower-skilled operational and logistical tasks that would typically be assigned to the Building Mechanic in support of storm response activities. These duties included the setup of catering service areas; arrangement of tables and chairs within lunchroom and auditorium spaces; escorting and assisting catering personnel with meal setup and distribution for storm response personnel; and monitoring facility grounds to ensure exterior walkways were properly treated and maintained in a safe condition in anticipation of freezing rain and ice conditions forecasted for the day. These services were necessary to support storm restoration

operations and maintain a safe and functional work environment for employees responding to the event.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-CIVIL) Refer to Exhibit ACCT-2 CLP-6 and Confidential Exhibit ACCT-2 CLP-6A-4, pp. 86-87. The Company reported two incremental charges in the combined amount of $14,535 for the Coleman Drilling & Blasting Inc vendor. Both of the invoices were 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 accuracy and applicability of the charges.

Response:

Referring to Exhibit ACCT-2 (CLP-6)(MS24F), Outside Line Contractors, at Line 152, Coleman Drilling & Blasting, in the amount of $14,535.

When Coleman Drilling & Blasting provide services, generally they will provide an operator and the necessary rigging equipment. The labor and equipment hours are listed on the invoice. With these details, 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: October 14, 2026

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

Question:

(MS24F-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-4, pp. 88-107. The Company reported six incremental charges in the combined amount of $1,121,268 for the Conexus Energy Group LLC vendor. The Company provided invoices for five of the six charges but failed to provide signed Eversource Contractor Storm Daily Time & Work Reports or Eversource Contractor Storm Mobilization & Demobilization Time reports (collectively timesheets). Respond to the following:

a. Provide the omitted signed timesheets for the charges included in Rows 154-158. If the documents cannot be provided, explain how the Company validated the accuracy of the billed activity.
b. Referring to pp. 98-99 (i.e., supporting Row 159), explain why the vendor was permitted to bill for lodging when they were mobilized out of Beacon Falls, CT. As part of the response, identify if the lodging expense was due to contractual obligations and specify if the vendor was lodged at a hotel. If lodged at a hotel, identify the location.
c. Referring to pp. 100-102, explain why the vendor was permitted to bill for 2 hours of travel time between Beacon Falls, CT and Milford, CT, a distance of approximately 20 miles.
d. Referring to pp. 103-107, the timesheets provided identify the first assignment dispatch time of 8:34, approximately 2.5 hours after the vendor's start time (i.e., box 6). Explain why the vendor did not record activity as standby until the initial assignment. As part of response, please identify the incremental impact of the vendor's billing of equipment for 2.5 hours.

Response:

Referring to Exhibit ACCT-2 CLP-6, Outside Contractors- Vendors, Lines 154-159, vendor Conexus Energy Group LLC, invoices totaling the amount of $1,121,268.

a. Please refer to the following attachments for timesheets supporting charges for lines 154-158:
    - EOE-286, Attachment 1, for timesheets for invoice 24153, line 154.
    - EOE-286, Attachment 2, for timesheets for invoice 24153, line 155.

- EOE-286, Attachment 3, for timesheets for invoice 240155, line 156.
- EOE-286, Attachment 4, for timesheets for invoice 240152, line 157.
- EOE-286, Attachment 5, for timesheets for invoice 240151, line 158.

b. As documented in EOE-286, Attachment 6, crews were mobilized from Connecticut, New Jersey, and Massachusetts and directed by Eversource to arrive by 2200 hours on April 3 and self-lodge in preparation for a 06:00 start time. Beacon Falls, CT is the contractor's laydown yard, not the crews' originating locations. The contractor self-lodged in Milford, CT, as reflected on the timesheet (box 16, Ending Location). Lodging was necessary to ensure resources were positioned and available for restoration activities and billed at the agreed-upon $85 per-person per diem rate.

c. The two hours of reported travel should not be interpreted solely as travel between Beacon Falls and Milford, CT. As documented in Confidential EOE-286, Attachment 6, crews were mobilized from locations throughout Connecticut, New Jersey, and Massachusetts. Although initially secured to support Massachusetts, Eversource redirected these resources to Connecticut prior to mobilization due to greater storm impacts. The reported travel time reflects mobilization related travel associated with positioning these resources, while Milford, CT represents the lodging location recorded at the conclusion of the workday.

d. The contractor's 06:00 start time reflects when crews were activated and required to be prepared and available for restoration activities. Although the initial field assignment was dispatched at 08:34, the crews were not on standby as defined under the applicable contract. During this period, crews were actively engaged in restoration preparation, including equipment and material readiness, safety coordination, and deployment related activities. The absence of an immediate field assignment does not constitute standby when crews are performing compensable restoration related activities. Accordingly, the working rate was applicable to both labor and equipment, and there was no incremental equipment overbilling associated with the approximately 2.5-hour period.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-4, pp. 108-126. The Company reported an incremental charge of $1,475 for the D&D Power LLC vendor. The supporting timesheet provided at p. 121, reported 2 hours for MS24F for several crew members and 2 hours for WO 81725834, for other crew members. Respond to the following:

a. Explain what specific services were provided in support of MS24A and provide the referenced "Storm Sheet".
b. Explain what specific services were performed in support of WO 81725834. Include in the response an explanation of what the timesheet's reference to "Rain Day" represents. If applicable, identify if the vendor's contract permits it to bill for a minimum number of hours when services cannot be performed due to rain. If applicable, cite the contract provisions.

Response:

a. The invoices at issue in this question do not pertain to MS24A. The storm cost recovery request to which these invoices relate is MS24F.

b. The information relating to WO 81725834, were not included in the storm recovery costs for which the Company seeks recovery. It was part of the same timesheet, however it was unrelated to the storm.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-4, pp. 127-192. The Company reported an incremental charge of $493,876 for the D&D Power LLC vendor. Referring to p. 147, explain what "Cleanup Work" and "Storm Duty" represents within the referenced Eversource Contractor Storm Daily Time & Work Report (timesheet) and explain why these resources were not released at 3:00pm in lieu of billing for an additional six hours. Additionally, discuss if the information contained within the timesheet identifies the individual crew members responsible for each work assignment.

Response:

Cleanup work is referring to cleaning up the job sites when the events are complete. Once the crew restores a customer's power, there is usually still an extensive amount of cleanup work needed to make the job site clean and safe before leaving. Storm duty refers to being ready to be dispatched to tickets during a storm event. Torrington AWC continued restoration activities late into the night on 4/4/24 which is why D&D was held later that day.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-4, pp. 193-194. The Company reported an incremental charge of $11,903 for the Distinctive Gardens & Tree Care LLC vendor. Respond to the following:

a. Cite the applicable contract and pricing schedule, inclusive of the provision that permits the Per Diem charge.
b. Identify if the vendor had access to Company provided meals on April 4, 2024, at the Torrington AWC. If the vendor had access to meals, explain why they were permitted to bill a Per Diem charge.
c. Provide the omitted Eversource Connecticut Emergency Restoration Tree Contractor Work Location report and explain if the crew performed remediation activities or were held on standby.
d. Explain why the vendor was permitted to bill for two mini excavators. As part of the response, provide documentation demonstrating the Company's prior approval of this equipment.
e. Referring to p. 194, explain why the vendor was permitted to only bill for 6 hours at an ST rate when they commenced billing at 9AM, resulting in 7.5 hours at an ST rate. (i.e., response to EOE-128) As part of the response, please identify the incremental impact of vendor's billing for 6 hours at an ST rate versus 7.5 hours at an ST rate.

Response:

a. Please refer to OCC-044, Attachment 2 CONFIDENTIAL, page 1039, for the contract language that permits the per diem charge.

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 Company is working on locating the

report and will supplement this response as appropriate. However, 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 does not rely solely on the Eversource Connecticut Emergency Restoration Tree Contractor Work Location reports for validation purposes.

d. 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.

e. The vendor is not permitted to charge overtime during the storm working hours, from 07:00 to 16:00. Referring to Exhibit ACCT-2 (CLP-6) (MS24F), page 52, line 162, and Confidential Exhibit ACCT-2 (CLP-6A-4) (MS24F), pages 193-194, the Company reviewed the Distinctive Gardens & Tree Care LLC invoice and determined that one-hour of straight-time was billed at the overtime rate for a total incremental cost of $213.75. The Company will supplement Exhibit ACCT-2 (CLP-6A-4) (MS24F), page 52, line 162, to remove $214.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-FUEL) Refer to Exhibit ACCT-2 CLP-6 and Confidential Exhibit ACCT-2 CLP-6A-4, p. 215. The Company reported an incremental charge of $37,930 for the East River Energy vendor. Respond to the following:

a. Explain why the consolidated invoice does not agree with the amount requested for recovery. Specifically, the invoice identifies a charge of $36,687 (p.215) versus the requested amount of $37,930.

b. Cite the applicable contract and pricing schedule, inclusive of the billed hourly labor charge.

c. Provide documentation to support the of the per gallon charge for diesel fuel, including any industry standards. Furthermore, cite to the applicable contract provision which permits the vendor to charge for diesel at that cost. If the contract has not yet been provided, please provide.

d. Provide the relevant signed timesheets or other documents supporting the validity of the hours billed. If timesheets were not obtained, explain how the Company was able to validate the validity of the hours charged.

e. The Invoice included a reference to "Detailed spreadsheet provided". Please provide the referenced spreadsheet.

Response:

Referring to Exhibit ACCT-2 CLP-6 and Confidential Exhibit ACCT-2 CLP-6A-4, p. 215,

a. The difference between the invoice amount of $36,687 and the requested amount of $37,930 is tax calculated by the Company's Accounts Payable system. This was calculated in error and $1,243 will be removed from the filing.

b. Please refer to EOE-290, Attachment 1 CONFIDENTIAL, for the contract and pricing schedule with East River Energy, inclusive of the per gallon charge for diesel fuel. The contract also includes the following provision "all Emergency Response Work shall be

performed by Contractor on a time and equipment/material price basis pursuant to the portal to portal hourly billing rates agreed to between Owner and Contractor."

c. Please refer to the pricing schedule included in EOE-290, Attachment 1 CONFIDENTIAL, for the provision permitting the vendor to charge diesel at the cost shown in the invoice.

d. Please refer to EOE-290, Attachment 2 CONFIDENTIAL, for additional support for the labor hours worked. The invoice was reviewed and approved by the Company personnel overseeing the vendor and is also approved through the appropriate levels of the Company's Delegation of Authority policy.

e. Please refer to EOE-290, Attachment 2 CONFIDENTIAL.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-4, pp. 216-233. The Company reported two incremental charges in the combined amount of $259,193 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 (i.e., typically referred to as Exhibit A). The contract 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, which EOE was unable to locate in the Company's response. If it was not provided, please provide.
b. Reference the billed rates on pp. 217, and 22,3 and the rates provided within OCC-044, Att. 2 (Confidential), p. 1277. Explain why the rates charged by the vendor exceed the rates included within the contractual rate table provided. To the extent that the vendor billed higher rates than referenced within the contract, provide an Excel spreadsheet demonstrating the amounts overbilled.
c. Referring to p. 223, explain why the cost of equipment was charged during standby when the Company's Master Service Agreement omits billing of equipment during standby. Additionally, identify the amount that was charged for equipment during standby.
d. Referring to pp. 218-221, explain why the Company permitted the vendor to exclude information within boxes 24 (Event Start Time), and 25 (Event End Time). As part of the response, identify when the crews received their first assignment.

Response:

a. Please refer to EOE-291, Attachment 1 CONFIDENTIAL, for the Exhibit B Pricing Schedule.

b. The rates billed on pp. 217, and 223, of Confidential Exhibit ACCT-2 CLP-6A-4, are governed by the agreed upon Pricing Schedule to secure ERP resources. The vendor did not bill rates more than the applicable contractual pricing and there are no associated overbilled amounts. Please refer to EOE-291, Attachment 2 CONFIDENTIAL, for the agreed upon ERP resource rate sheet that governed the invoices in question.

c. For this event, the crews began their work shift and may have characterized time during the shift as "standby," intending to reflect the physical status of the crew at a particular point in time. For this invoice, six hours were spent working events and nine hours were spent awaiting damage assessment and other activities to identify and assign additional tickets. Thus, 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 be 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. The total amount of $1,629 of equipment was charged during standby which is in accordance with contractual language. Please refer to the Company's response to EOE-267, for additional detail regarding billing for Equipment during Standby.

d. Although Boxes 24 (Event Start Time), and 25 (Event End Time), were not completed by the vendor, the absence of this information did not prevent the Company from validating and approving the timesheets. Part of the Company's review process is to verify the accuracy and reasonableness of contractor labor charges using the total hours worked, dates of service, event assignments, crew information, and consultation with personnel responsible for overseeing the contractor's work, as necessary. The review confirmed that sufficient information was available to validate the hours billed and their association with the applicable event or activity. In this instance, the Company was able to confirm the validity of the labor charges through its established review controls and therefore, the omission of the Event Start Time and Event End Time fields did not impact the Company's ability to verify or approve the charges. This review process serves as a key control to ensure that contractor invoices are reasonable, supported and accurately associated with the applicable event. The first assignment for the crew on pg. 218 was 5:08AM. The first assignment for the crew on page 219, was 4:41AM.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-4, pp. 234-247. The Company reported an incremental charge of $205,216 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 at 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, which EOE was unable to locate in the Company's response. If it was not provided, please provide.
b. Referring to pp. 238, 240, 242, 244-245, explain why the equipment was charged during standby (i.e., at the "1/2 rate" referenced) when the Company's Master Service Agreement omits billing of equipment during standby. Additionally, identify the amount that was charged for equipment during standby.

Response:

a. The applicable contractual Pricing Schedule was not included in the Company's response to OCC-044, Attachment 2 CONFIDENTIAL. The Pricing Schedule has now been provided as EOE-292, Attachment 1 CONFIDENTIAL.

b. The contractor charged 50% of equipment on standby in line with EOE-292, Attachment 1 (PS-6), which allows for this charge. The equipment charged during standby is the total amount of $4,291.27 -- paid in accordance with applicable contract provisions. Please refer to the Company's response to EOE-267[i], for additional detail regarding billing for Equipment during Standby.

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: October 06, 2026

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

Question:

(MS24F-VENDOR-TRAFFIC) Refer to Exhibit ACCT-2 CLP-6 and Confidential Exhibit ACCT-2 CLP-6A-5, pp. 1-25. The Company reported an incremental charge of $3,825 for the Elite Flaggers LLC vendor. The invoice included several references to "Rain Day" where each of the crews billed for four hours on April 5, 2024 (p. 2). Explain if the Rain Day charges involved storm remediation or if these were the result of job cancellations. If applicable to a job cancellation, identify if the vendor's contract permits it to bill for a minimum number of hours when services cannot be performed due to rain and provide the relevant citation. If applicable to storm remediation, provide documentation demonstrating the assignments performed on April 5, 2024.

Response:

Elite Flaggers LLC has a standing request to provide a certain quantity of flagging resources for both Company crews as well as contractors retained for specific projects or dock work. As these flaggers are not restricted to a singular municipality like police are, this provides enhanced flexibility, especially in storm situations. As such, the flaggers were initially planned to be utilized for scheduled work, however, when storms arise, they are still retained to provide rapid deployment of work zone setups and traffic control. In the event it is determined that the contractor crews will not be utilized, or the weather doesn't require any Company resources beyond the normal Response Specialists, the flaggers are released and paid their minimum of four hours.

In this instance, Elite remained available for deployment but was ultimately released without performing traffic control or storm remediation activities. Accordingly, the four hours billed on April 5, 2024 reflect the applicable minimum-hour payment rather than hours associated with storm remediation.

Please refer to EOE-280, Attachment 1CONFIDENTIAL, for the contractual provisions related to cancellation.

Date Filed: October 06, 2026

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

Question:

(ECI COMPETITIVE BID ASSESSMENT) Explain the specific services performed by the Environmental Consultants Inc. vendor. Additionally, identify if the Company pursued competitive bids for the services performed by ECI prior to engagement. If pursued, provide documentation demonstrating the Request for Proposal (RFP) and the overall results. If not pursued, explain why.

Response:

Environmental Consultants Inc. (ECI) provides Distribution and Transmission vegetation management services for the Company. Prior to engagement, the Company conducted a competitive bidding process for these services. Following evaluation of the competitive submissions received, ECI was selected and awarded a contract. Documentation supporting the competitive bid process, including the Request for Proposal (RFP) and bid results, is provided in EOE-294, Attachment 1 CONFIDENTIAL.

Date Filed: October 13, 2026

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

Question:

(MS24F-VENDOR-ENVIRONMENTAL) Refer to Exhibit ACCT-2 CLP-6 and Confidential Exhibit ACCT-2 CLP-6A-6, pp. 1-149. The Company reported an incremental charge of $6,403 for the Environmental Consultants vendor. The invoice (pp. 1-2) appears to include approximately one month of billing for the vendor and is supported by individuals' weekly timesheets. Explain how the Company determined the amount applicable to the MS24F event and provide supporting documentation. Additionally, cite to the vendor's contract and corresponding pricing schedule. If the contract or corresponding pricing schedule was not provided, please provide.

Response:

Referring Exhibit ACCT-2 (CLP-6) (MS24F), page 52, line 172, vendor Environmental Consultants Inc. ("ECI"), in the amount of $6,403. At the time, this contractor billed the Company once per month for all work types and proper accounting was split in Maximo. The entire invoice for all work types billed in April, 2024, was included in the documentation. The invoice totals are shown on pages 2 of Confidential Exhibit ACCT-2 (CLP-6A-6) (MS24F). The invoice total is $142,278.48 and only $6,403 was allocated to MS24F011.

ECI provided Arborist support for vegetation management during storm events. Support provided during storm events included tree crew dispatching, tree crew field oversight, and patrol services.

While reviewing Exhibit ACCT-2 (CLP-6) (MS24F), page 52, line 172, and Confidential Exhibit ACCT-2 CLP-6A-6, pp. 1-149, the Company determined that it misallocated a portion of the ECI invoice. The Company will supplement Exhibit ACCT-2 (CLP-6) (MS24F), page 52, line 172, to add $352.

Please refer to EOE-295 Attachment 1 CONFIDENTIAL, for a breakdown of the charges allocated to MS24F.

Please refer to EOE-014, Attachment 2 CONFIDENTIAL (2), at paged 2478, for the ECI contract, and page 2513, for the corresponding pricing schedule.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-TRAFFIC) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-6, pp. 150-170. The Company reported an incremental charge of $16,352 for the Extra Duty Solutions vendor. Respond to the following:

a. Identify the specific charges (i.e., line items) within the invoice that were allocated to the MS24F storm event.
b. Explain why the invoice includes multiple line items referenced as Storm Standby for police officers. As part of the response, explain if the Company is required to stage police officers for storm events. If required, provide or cite the applicable requirements.
c. The invoice includes multiple references to "Job Cancelled." Identify the total charges for cancellations applicable to the MS24F event, as well as the charges applicable to other activities. Explain why the Company was required to incur charges for cancellations and identify the minimum amount of time that would have prevented charges for cancellations.

Response:

Referring to Exhibit ACCT-2 (CLP-6) (MS24F), Outside Line Contractors, at Line 173, Extra Duty Solutions, in the amount of $16,352.

a. Please refer to EOE-296, Attachment 1, for a breakdown of costs and reference pages within Confidential Exhibit ACCT-2 CLP-6A-6. Upon further review of the charges, the Company determined that a portion of the costs was not associated with the MS24F event. Accordingly, the Company will supplement Exhibit ACCT-2 (CLP-6) (MS24F) to revise line 173 and reflect the adjusted total of $14,656.

b. The City of Stamford requires the Company to hire police for traffic control. As the Stamford Area Work Center (AWC) performs work in Stamford on a daily basis, they have a standing request for two police details every day. As the weather event was not forecasted to impact the area until later in the day on April 3, 2024, the police detail was retained in the event the weather held off long enough to get planned work accomplished. On the morning of April 3, 2024, however, precipitation occurred prior to the full onset of the storm event. Due to the safety hazards associated with working on energized electrical equipment during precipitation, Linemen and Cable Splicers are contractually prohibited

from performing non-emergency work while precipitation is occurring. Thus, at this point, the determination was made that the crews would be unable to perform routine, scheduled work and the police detail was released.

c. Had the police detail been canceled the day prior and the weather subsequently held off, the Company may not have been able to secure a replacement police detail and, as a result, may have been unable to perform the planned work in Stamford. The Company is not required to pre-stage Stamford Police for traffic control, however, prior to commencing any restoration work, the Company must retain police details. This can delay restoration efforts by an hour or more. In the interest of expediting restoration and serving customers, the Company decided, based on the best information available at the time the decision was made, to retain the police detail ahead of time.

Of the total cancellation costs identified, **$3,648** was attributable to the MS24 event, while **$1,216** related to cancellations that occurred outside the MS24 event period. The Company is required to adhere to applicable local municipal ordinances and requirements governing work within each municipality. Eversource is also committed to maintaining strong working relationships with the municipalities it serves and honoring their established policies and procedures. Accordingly, when work is cancelled or rescheduled in accordance with municipal requirements, associated cancellation charges may be unavoidable.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-FOOD/LODGING) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-6, pp. 173-175. The Company reported an incremental charge of $5,707 for the Graduate Hotels Storrs vendor. Explain why the invoice differs from the amount requested for recovery.

Response:

Referring to Exhibit ACCT-2 CLP-6 (MS24F), Outside Contractors-Vendor, Line 176, vendor Graduate Hotels Storrs, invoice totaling in the amount of $5,707.

In reviewing this inquiry, the Company determined that there was an error in the amount of $187.12 tax expense allocated to MS24F. The Company will supplement ACCT-2 CLP-6 (MS24F), to reduce $5,707 amount on line 176, by $187.12, thereby reflecting the correct incremental charge of $5,520.05.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-CIVIL) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-6, pp. 178-179. The Company reported an incremental charge of $14,174 for the H I Stone & Son Trucking Inc. vendor. Explain what specific services were performed and how those services were necessitated by the MS24F event.

Response:

According to OMS event 5313523, the customer's service and the secondary riser was damaged on April 4, 2024 during MS24F. A troubleshooter responded and determined that both energized conductors supplying the residence were damaged and the service needed to be replaced. HI Stone was hired to complete Horizontal Directional Drilling to install new conduit for the service. After completing 90' of drilling, the contractor hit ledge and was forced to trench the remaining 160 feet and install conduit via open trench excavation.

Upon review of this invoice, the Company determined that the costs to replace the conduit should be capitalized. The material for the work was provided by the contractor and therefore was not picked up in the Company's established capitalization process. Based on this determination, the Company will supplement Exhibit ACCT-2 CLP-6 (MS24F), to modify line 179, to reflect the updated amount of $0.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-CIVIL) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-6, pp. 186-191. The Company reported three incremental charges in the combined amount of $16,459 for the H I Stone & Son Trucking Inc. vendor. Explain what specific services were performed and how those services were necessitated by the MS24F event. Additionally, explain why the Scope of Work (pp. 187, 189, 191) references different work order numbers.

Response:

The customer's service to house # 84 Lazy Brook Rd, Monroe failed during MS24F on 4/3/24. The troubleshooter tested the service cable and determined that replacement was required. HI Stone used Horizontal Directional drilling to install 270' of new 3" conduit. The cost included test pits that were needed to locate other utilities, working with the mark out technician to identify utilities within the range of digging, running the final sections of conduit into a handhole as well as all restoration to the customers property.

The WOs referenced on the Scope of Work serve as HI Stone's internal means of tracking the work assigned to them.

Upon review of this invoice, the Company determined that the costs to replace the conduit should be capitalized. The material for the work was provided by the contractor and therefore was not picked up in the Company's established capitalization process. Based on this determination, the Company will supplement Exhibit ACCT-2 CLP-6 (MS24F), to modify lines 183-185, to reflect the updated amount of $0.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-6, pp. 202-211. The Company reported an incremental charge of $100,209 for the Harlan Electric Construction vendor. Respond to the following:

a. Provide a brief description of the timing of events for this vendor and reconcile those activities with the documentation provided. As part of the description, explain how the vendor would have incurred four hours of billing from 6AM to 10AM on April 3, 2024 (to "Pick up Eversource Buckets" as referenced on pp. 204-207) and then resumed billing on April 4, 2024, at 6AM with no Travel or hotel costs. Additionally, explain why the vendor finished its last assignment at 3:30PM on April 4, 2024, but was permitted to continue billing until 10:00PM.
b. Referring to pp. 204-207, explain why the vendor was permitted to bill each employee for four hours on April 3, 2024, to "Pick up Eversource Buckets." As part of the response, identify where the vendor was mobilized from.
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. 2286, includes a List of Exhibits at p. 2292, which references the Pricing Schedule as Exhibit B, which EOE was unable to locate in the Company's response. If it was not provided, please provide.
d. Referring to pp. 208-211, 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 that was charged for equipment during standby.

Response:

a. These crews were Transmission to Distribution conversions. The time is accounted for to transition by dropping and securing Transmission equipment and transitioning into Distribution crews. The time allotted to pick up buckets is to complete the Transmission to Distribution transition and the logistics to arrive at the yard. The vendor completed their last assignment at 3:30PM on April 4th and during that time, they were contractually considered "Working" for the remainder of the day. The crews completed their last ticket at 3:30PM and awaited further tickets until they were ultimately released at 10PM.

b. Please refer to the Company's response to subpart (a). The crews mobilized from Southington, CT.

c. The applicable contractual Pricing Schedule was not included in the Company's response to OCC-044, Attachment 2 CONFIDENTIAL. The Pricing Schedule has now been provided as EOE-300, Attachment 1 CONFIDENTIAL.

d. The contractor appropriately charged for equipment on this invoice. 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.

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

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: October 06, 2026

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

Question:

(MS24F-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-6 and Confidential Exhibit ACCT-2 CLP-6A-6, pp. 212-215. The Company reported an incremental charge of $47,615 for the Haugland Energy Group vendor. Respond to the following:

a. Confirm that the difference between the reported recovery amount ($47,615) and the invoice amount ($48,408) is attributed to the "car vs. pole" activity referenced on p. 215. If not confirmed, explain the difference.
b. Referring to p. 215, explain if the Eversource Contractor Storm Daily Time & Work Report was 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.
c. Provide an unlocked Excel spreadsheet supporting the calculation of the "car vs. pole" and explain how the Company was able to derive the amount based on the missing information (i.e., boxes 24 and 25) contained within the Eversource Contractor Storm Daily Time & Work Report on p. 215.

Response:

Referring to Exhibit ACCT-2 CLP-6 (MS24F), Outside Contractor-Vendor, line 189, vendor Haugland Energy Group LLC, total invoice amount $47,615.

a. The difference amount between the reported recovery amount ($47,615) and the invoice amount ($48,408) is attributed to the "car vs pole" in the total amount of $793.

b. The Eversource Contractor Storm Daily Time & Work Report is complete as required.

c. Please refer to EOE-301, Attachment 1 CONFIDENTIAL, detailing the "car vs pole" calculations. Invoices are subject to a rigorous review and approval process to ensure that all charges are accurately captured to the appropriate work order. As part of this process, the Company reviews the related event information within the Oracle Utilities Analytics system, including applicable field comments, to confirm that the costs are directly attributable to the event. Each event is assigned a defined start and end date/time within the system. Labor hours are reviewed against these event parameters and separated from

activities associated with other events to ensure costs are accurately captured and charged to the appropriate work order. For example, labor related to a “car vs. pole” incident is identified and assigned to the corresponding "car vs. pole" work order rather than being allocated to an unrelated event. This process helps ensure that costs are properly charged to the correct work orders. Please refer to EOE-301, Attachment 2, for details of the start and end time of the event.

Upon further review in drafting this response, the Company has identified an administrative clerical error in the amount attributed to the “car vs pole”. The Company will supplement ACCT-2 CLP-6 (MS24F) line 189 to be adjusted by $9,368.06, resulting in a revised total amount of $38,246.94.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-6, pp. 216-227. The Company reported an incremental charge of $312,425 for the Haugland Energy Group vendor. Referring to pp. 219-221, explain how each signed Eversource Contractor Storm Mobilization & Demobilization Time Report identified the vendor's start time of 1600 and end time of 1800 but included a total billing of nine hours for April 3, 2024. As part of the response, provide an unlocked Excel spreadsheet supporting the total amount of overbilling that resulted from the overstatement.

Response:

Referring to Exhibit ACCT-2 CLP-6 (MS24F), Outside Contractors- Vendor, Line 190, vendor Haugland Energy Group ("Haugland"), invoice totaling in the amount of $312,425.

The Eversource Contractor Storm Mobilization & Demobilization Time Reports for April 3, 2024, reflect a start time of 1600 and an end time of 1800. However, the nine hours reported were not solely associated with the travel activity. Haugland personnel traveled from South Windsor, Connecticut, to the designated lodging location in Southbury, Connecticut, and remained on standby status while awaiting a work assignment and deployment instructions. During this period, the crews were required to remain available for storm restoration operations and were not released from assignment. The crews' original Connecticut assignment was revised, and they were reassigned to support operations in Massachusetts beginning on April 4, 2024. The reported hours reflect the contractor's mobilization and standby time associated with maintaining deployment readiness in accordance with operational direction, rather than only the two-hour travel period denoted by the 1600 to 1800 entry on the Mobilization & Demobilization Time Reports. The reported nine hours represent the total period for which the crews were maintained in an assigned, available status pending deployment.

Please refer to EOE-302, Attachment 1, for an unlocked Excel spreadsheet detailing the number of standby hours for labor cost. An error was identified for April 3, 2024. Although the contractor's timesheets reflect a total of nine hours of equipment usage, the contractor invoiced only two hours. This discrepancy resulted from the contractor's invoicing practices, as the contractor elected not to bill for the remaining hours despite being entitled to do so under the

applicable contractual agreement. Accordingly, the Company was billed only for the two hours, as reflected on the submitted invoice.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-CIVIL) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-6, pp. 228-229. The Company reported an incremental charge of $5,968 for the Henkels & McCoy vendor. The charge related to repairs resulting from "truck ruts" resulting from Eversource Storm Work that appears to be at a residential address (p. 229). Explain how Eversource vehicles could have incurred damage to the referenced property requiring the $5,968 of repairs (i.e., over 1600 square feet of loam/seed). Furthermore, explain why the Eversource vehicles needed to drive on the property and identify the proximity of the damage to the public road.

Response:

During this event a tree came down, broke a secondary pole located in the middle of a customer's front yard and ripped the service off the house as well as the customer's meter. The pole is approximately 100' from the road and 50' from the driveway and cannot be reached from either drivable surface. Their driveway is also a very narrow unpaved driveway made for private vehicles and not for large bucket trucks. Repairs had to be made to the grass along the sides of the driveway as well as around the pole since the vehicles were too large to stay within the drivable surfaces and needed offroad access to the pole. The event number related to this outage is 5306544.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-6 and Confidential Exhibit ACCT-2 CLP-6A-6, pp. 246-259. The Company reported an incremental charge of $231,039 for the IB Abel Inc. vendor. Respond to the following:

a. Referring to p. 250, 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.
b. Referring to OCC-044, Att.2 (Confidential), pp. 2725-2752, 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). 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. 249-251, 253, provide an unlocked Excel spreadsheet calculating the billed equipment costs applicable to the reported standby activity.
d. Referring to p. 254, explain why the vendor identified approximately four hours of standby (i.e., boxes 23-25: 1635-2030) but billed that time as Work (box 12). As part of the response, provide an unlocked Excel spreadsheet detailing the difference in pricing (i.e., labor and equipment) had these hours been reported as standby.
e. Referring to p. 254, explain why the vendor was permitted to bill for two hours to "Eat and bed down" (i.e., boxes 23-25). As part of the response, provide an unlocked Excel spreadsheet detailing the incremental amount incurred for the vendor for the two hours (i.e., labor and equipment).

Response:

Referring to Exhibit ACCT-2 CLP-6 (MS24F), Outside Contractors- Vendor, Line 195, vendor I B Abel Inc, invoice total amount is $231,039.

a. Please refer to EOE-304, Attachment 1 CONFIDENTIAL, for an unlocked excel spreadsheet for the calculations of "car vs Pole" identifying the total impact in the amount of $12,927.50. Upon further review during the preparation of this response, the Company determined that the referenced cost should be excluded from the recovery request. The

Company maintains established review and approval processes designed to ensure that costs are accurately recorded, appropriately supported, and charged to the correct work orders. In this instance, the invoice in question was a revised invoice and an administrative error occurred during the allocation of the revised charges. The Company will supplement ACCT-2 CLP-6 (MS24F), to adjust lines 195 to reflect the total amount of $218,111.50.

b. The vendor's Exhibit A Pricing Schedule was provided in OCC-044, Attachment 2 CONFIDENTIAL, beginning on p. 2732. The Pricing Schedule contains the Company's standard provisions, including the provision that "Standby Rates apply to labor resources only."

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

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 see the Company's response to EOE-267 for more context and detail regarding the billing of equipment.

c. Please refer to EOE-304, Attachment 2 CONFIDENTIAL, for an unlocked Excel spreadsheet calculating the specific amount of equipment cost applicable to the reported standby activity which was billed to the Company according to contractual provisions.

d. Once the Contractor's started their storm shift it was at the Working Rate. All time during that shift is paid at the working rate according to contractual provisions. Please refer to EOE-304, Attachment 3 CONFIDENTIAL, for an unlocked Excel spreadsheet calculating the specific amount of labor and equipment variance if the contractor would have reported these hours as standby.

e. The contractor began the working shift. As part of the continuation and completion of a shift a contractor is expected to hold safety debriefs, remove equipment and excess material from trucks, drive back to their hotel, eat and bed down to signify the completion of a storm shift. Please refer to EOE-304, Attachment 4 CONFIDENTIAL, for an unlocked Excel spreadsheet detailing the costs associated with the final two hours, which were attributed to employees' travel time back to their hotel accommodation and time for crews to obtain dinner following their assigned work activities that were billed to the Company according to contractual 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:

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: October 06, 2026

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

Question:

(MS24F-VENDOR-CIVIL) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-6, pp. 280-281. The Company reported an incremental charge of $35,967 for the KTI Utility Construction & Maintenance LLC vendor. Respond to the following:

a. Identify the total amount of charges applicable to standby activity.
b. Explain the process for when the vendor would be mobilized to perform pole replacements or repairs. As part of the response, explain why the vendor would be mobilized prior to the worksite being properly secured.
c. For each standby charge, explain the circumstances for which the vendor was engaged prior to worksite being secured.
d. Referring to the applicable Event Level Matrix (ELM) within EOE-010, Att. 5, pp. 17-19, identify where the civil crews are identified for staging purposes. If not included in referenced pages, cite the applicable pages.

Response:

Referring to Exhibit ACCT-2 CLP-6 (MS24F), Outside Contractors-Vendors, line 197, vendor KTI Utility Construction & Maintenance LLC, total invoice amount of $35,967.

a. The total amount of charges applicable to standby activities is $14,848.50.

b. During storm events, the Company may direct KTI to set poles to support and expedite restoration efforts by line crews. The Company may mobilize KTI prior to the worksite being properly secured because the Company may be notified of a broken pole while all other resources are engaged on other events. To maintain the pace of restoration efforts, the Company may dispatch KTI to begin replacing the pole. If a traffic detail is required or a tree crew is required, then KTI would notify the Company immediately and KTI would wait until the job site is ready to go to work.

c. Please refer to subpart (b) on why the job site would not be secured prior to KTI getting on site.

d. KTI is staged for each storm event to assist with pole setting. Given that setting poles is a time-intensive process, KTI is a key resource during storm events, providing pole-setting support so that line crews can focus on restoration activities and restore service as quickly as possible. The ELM does not explicitly include provisions for the staging of pole-setting crews. However, the Company stages pole setting/rock drilling crews similar to line crews. This ensures that the necessary resources are available when needed, allowing line crews to remain focused on restoration activities and helping to accelerate service restoration. If crews are not secured in advance, they may be committed or deployed out of state when needed, potentially leaving them unavailable to support the Company's restoration efforts.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-6 (Outside Contractors tab) and Confidential Exhibit ACCT-2 CLP-6A-6 through CLP-6A-8. The Company reported 126 incremental charges (Excel Rows 198-323) for the combined amount of $495,799 for the Lewis Tree Service Inc. vendor. Explain why every Weekly Operations Summary report (e.g., pp. 283, 287, 291, etc.) included a 'Time Start' and a 'Time Finish' of 7:00AM and 4:00PM, respectively, which does not agree with the hours billed. As part of the response, explain how the Company was able to validate the accuracy of the hours billed and provide supporting documentation available to the reviewer at the time verifying that the hours were correctly billed for each invoice (i.e., crew). Additionally, provide an unlocked Excel spreadsheet listing each invoice, detailing the crew's start and end times, identifying the billable amounts, and identifying if supporting documentation (i.e., available to the arborist at the time of the review) is being provided.

Response:

In reference to Exhibit ACCT-2 CLP-6 and Confidential Exhibit ACCT-2 CLP-6A-6 through CLP-6A-8, the Weekly Operations Summary is a Lewis Tree Service Inc. supplied digital timesheet. The "TIME START" and "TIME FINISH" fields of the timesheet are pre-filled, which is a limitation of the system, and could not be edited by the tree crew performing restoration services during MS24F.

Please refer EOE-306, Attachment 1, for the Company's response to EOE-542 in Docket 25-12-13, which describes the process for assigning tree crew vendors sixteen-hour storm shifts, verifying that the tree crew vendor worked through the shift, and releasing tree crew vendors from their shifts. The Company Arborist approved the timesheet as a result of their direct supervision and knowledge of the tree crews working each shift of restoration support. The Eversource Arborist reviewing the contractor timesheet had specific knowledge of each crew's start and stop times and when they were released if they did not work a full storm shift. The billable hours were approved by the Arborist to the extent the hours matched what was worked during storm restoration under their direct supervision and/or knowledge.

The Company does not possess the requested detailed breakdown of all invoices and associated timesheets filed in this proceeding for tree-contractor work. All of the requested data is available to EOE in the invoices and associated timesheets that pertain to Tree Crew vendors for the MS24F 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.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-TREE-EQUIPMENT) Refer to Exhibit ACCT-2 CLP-6 (Outside Contractors tab), and Confidential Exhibit ACCT-2 CLP-6A-6, through CLP-6A-8. The Company reported 126 incremental charges (Excel Rows 198-323) for the combined amount of $495,799 for the Lewis Tree Service Inc. vendor. The Company was billed for atypical equipment including extra chainsaws, chipper disks, chip trucks, log trucks, and a backyard lift. Provide an unlocked Excel spreadsheet listing each applicable invoice, the referenced equipment, the amounts billed for the applicable equipment, and the justification for why the equipment was necessary for storm remediation purposes. Additionally, please provide documentation of prior authorization for each charge.

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 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 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 Company will request backyard lifts and associated equipment for storm response. If the Company does not secure the equipment, tree contractors could use the equipment for municipal or private residential jobs and it could be unavailable when needed. There are vegetation related event tickets requiring climbing crews or backyard lifts nearly every storm event. A backyard lift

can support increased safety and efficiency in areas where typically a tree contractor would need to send climbing tree crew personnel up into the trees.

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.

The associated equipment charges were reviewed and approved by the Company Arborist through the timesheet approval process, confirming that use of the equipment was appropriate for the work performed.

The Company does not possess the requested detailed breakdown of all invoices and associated timesheets filed in this proceeding for tree-contractor work. All of the requested data is available to EOE, in the invoices and associated timesheets that pertain to Tree Crew vendors for the MS24F 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 the Company 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.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-TREE-EXPENSE) Refer to Exhibit ACCT-2 CLP-6 (Outside Contractors tab) and Confidential Exhibit ACCT-2 CLP-6A-6 through CLP-6A-8. The Company reported 126 incremental charges (Excel Rows 198-323) for the combined amount of $495,799 for the Lewis Tree Service Inc. vendor. Referring to Excel Row 290, explain how the "Billable Expense" referenced in the invoice is applicable to the MS24F event when each of the supporting invoices (i.e., CLP-6A-7. pp. 181-186) were dated as of March 2024, prior to the event.

Response:

Referring to the invoice in Exhibit ACCT-2 (CLP-6A-7) (MS24F), on pages 178-187, upon review the Company determined that the wood disposal charges dated March 8, 2024, through March 26, 2024, were misallocated to the MS24F event in error during the cost distribution process in Maximo. These charges should have been allocated to the Company's vegetation management tree removal program. The Company will supplement Exhibit ACCT-2 (CLP-6) (MS24F), page 53, line 290, to remove $2,268.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-6 (Outside Contractors tab) and Confidential Exhibit ACCT-2 CLP-6A-6 through CLP-6A-8. The Company reported 126 incremental charges (Excel Rows 198-323) for the combined amount of $495,799 for the Lewis Tree Service Inc. vendor. Referring to Excel Row 307, explain how the referenced activity, which occurred on April 9, 2024 (several days after demobilization), related to the MS24F event. As part of the response, explain why a 2023 Tree Removals report was provided in lieu of the Emergency Restoration Tree Contractor Work Location report and explain why that report listed activity that appears to be routine vegetation removals. If applicable, please provide additional documentation demonstrating the applicability of the activity to the MS24F event.

Response:

Referring to Exhibit ACCT-2 (CLP-6) (MS24F), page 53, at line 307, and Exhibit ACCT-2 (CLP-6A-8) (MS24F), page 4, the referenced "2023 Tree Removal" document refers to non-storm tree work that was performed on behalf of Operations week ending March 13, 2024, and does not apply to the corresponding invoice in Exhibit ACCT-2 (CLP-6A-8) (MS24F), pages 1-3. This document may have been scanned in error by the vendor during the final invoice submission process.

Please refer to Exhibit ACCT-2 (CLP-6A-7) (MS24F), page 251, for the Emergency Restoration Tree Contractor Work Location report that supports the invoice in Exhibit ACCT-2 (CLP-6A-8) (MS24F), pages 1-3.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-TREE-DELAYED REMEDIATION) Refer to Exhibit ACCT-2 CLP-6 (Outside Contractors tab) and Confidential Exhibit ACCT-2 CLP-6A-6 through CLP-6A-8. The Company reported 126 incremental charges (Excel Rows 198-323) for the combined amount of $495,799 for the Lewis Tree Service Inc. vendor. The Company was billed for remediation between the dates of April 10, 2024, and August 13, 2024, when the storm event was demobilized on April 4, 2024. Provide an unlocked Excel spreadsheet listing each applicable invoice, the referenced dates, the amounts billed for each date, and, as applicable, provide documentation demonstrating that the remediation was both necessary and directly applicable to the MS24F event. To the extent that errors are identified, please reference each error in the Excel spreadsheet.

Response:

Please refer to OCC-842, Attachment 1.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-6 and Confidential Exhibit ACCT-2 CLP-6A-8, pp. 68-136. The Company reported three incremental charges in the combined amount of $137,422 for the Lucas Tree Experts vendor. Respond to the following:

a. Referring to pp. 73, 75, 77, and 79, explain if the referenced Eversource Connecticut Emergency Restoration Tree Contractor Work Location reports were completed in accordance with the Company's requirements. As part of the response, identify if generic responses are indicative of standby activity.
b. Referring to pp. 76, 82, 88, 90, 100, 106, 108, 112, 116, 123, 127, 129, 131, 133, and 135, explain why the vendor was not required to bill at ST rates through 1630. Additionally, please provide an unlocked Excel spreadsheet detailing each timesheet referenced above and identify the total number of hours billed at OT rates through 1630, along with the corresponding incremental charges.

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. Referring to Confidential Exhibit ACCT-2 (CLP-6A-8) (MS24F), pages 76, 82, 88, 90, 100, 106, 108, 112, 116, 123, 127, 129, 131, 133, and 135, the tree crews correctly charged their ST rate between the hours of 07:00 to 16:00. These crews worked consecutive nightshifts starting at 14:00 and ending at 06:00. The two hours between 14:00 and 16:00 were billed as ST and the hours extended beyond the hours of 07:00 to 16:00 were billed as OT.

c. 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*."

d. 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*."

e. 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.

Prior Referenced Response:

[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: October 07, 2026

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

Question:

(MS24F-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-8, pp. 194-229. The Company reported an incremental charge of $271,950 for the McPhee Electric LTD vendor. Respond to the following:

a. Referring to p. 205, explain why each of the crews were permitted to bill for four hours of demobilization travel time without any documentation to support applicable travel. As part of the response, identify the beginning and ending locations, distance between the two locations, original estimated travel time, modified estimated travel time applying 1.3 factor, and the difference. Additionally, identify the incremental cost associated with the derived difference.
b. Referring to p. 205, explain why the vendor billed equipment during standby on April 5, 2024. As part of the response, identify the cost of equipment billed during the standby hours.
c. Referring to pp. 195, identify if the vendor had access to Company provided meals for any period during their assignment. If the vendor had access, explain why they were paid for meals for the entire duration of their support.

Response:

a. The crews traveled from their hotel in Marlborough, Connecticut, to the Tolland Area Work Center (AWC) and, following release, from the Tolland AWC to their home location in Farmington, Connecticut. Applying the 1.3 travel factor, the respective travel times were approximately 51 minutes and 65 minutes, for a combined point-to-point travel time of approximately two hours.

   However, the four-hour period properly encompassed the crews overall return and demobilization process and was not limited solely to driving time. In addition to travel, the period included hotel checkout, return and disposal of materials, safety debriefing, confirmation with supervision that no additional work remained outstanding, securing equipment and materials for return, a meal, and other required closeout activities before the crews were fully released. Because these activities occurred as part of the crews' return and

demobilization process, the full period was recorded under the travel classification on the timesheet.

Based on the actual travel and associated demobilization activities performed, the Company determined that the four hours billed reasonably reflected the time incurred and no incremental labor overcharge was identified. Additionally, the contractor did not bill the Company for equipment on the date of demobilization. Therefore, the Company incurred no additional equipment charges associated with standby, travel, or demobilization on that date.

The timesheet could have included additional detail identifying the locations and demobilization activities supporting the four-hour entry. Although the Company validated the activities through Eversource personnel at the AWC and local supervision, including additional detail on the original timesheet documentation would have been preferred.

b. The contractor began their shift on working rates and were awaiting ticket assignment. This was the last day of the event and, ultimately, it was determined that there were no additional tickets for this crew. They were then released and traveled back to home location. Once the crew is put to work, they are permitted to bill a working rate and continue that working rate until demobilized. Therefore, standby rates are not applicable in this case.

c. The vendor stayed at a hotel that was not provided by the Company. Therefore, Company provided meals were not available at their hotel. Many times, it is more efficient for the crew to have a meal at or near their starting and ending location before they start/end work so their work time is not interrupted.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-6 and Confidential Exhibit ACCT-2 CLP-6A-9, pp. 11-23. The Company reported an incremental charge of $756,614 for the Michels Power vendor. Respond to the following:

a. Referring to pp. 13-14, explain why the billed equipment rates exceed the contractual rates included within OCC-044, Att.2 (Confidential), pp. 4391-4395. As part of the response, provide an unlocked Excel spreadsheet detailing the equipment billed via the invoice to equipment rates provided within the contract and identify the amount of overbill.
b. Referring to pp. 17, 19, 21, and 23, explain if the Eversource Contractor Storm Daily Time & Work Report was completed in accordance with the Eversource Contractor Storm Daily Time & Work Report Procedure provided at EOE-022, Att.5. As part of the response, explain why the vendor was not required to enter information within boxes 24 (Event Start Time) and 25 (Event End Time) prior to the Company's approval.

Response:

a. The equipment rates billed on the referenced invoice differ from the rates provided in OCC-044, Attachment 2 CONFIDENTIAL, pp. 4391-4395 because the resources associated with this invoice were not provided under the external line crew rate schedule reflected in those pages.

   To provide Eversource access to a broader pool of Michels resources across Eversource's service territory, the Company permitted Michels to submit a separate schedule of labor and equipment rates applicable to those resources. This supplemental rate schedule is associated with the same underlying contract provided in the Company's response to OCC-044[i]; however, it was inadvertently omitted from the OCC-044 production.

   The applicable supplemental rate schedule is now provided as EOE-313, Attachment 1 CONFIDENTIAL.

b. Although Boxes 24 (Event Start Time) and 25 (Event End Time) were not completed by the vendor, the absence of this information did not prevent the Company from validating

and approving the timesheets. Part of the Company's review process is to verify the accuracy and reasonableness of contractor labor charges using the total hours worked, dates of service, event assignments, crew information, and consultation with personnel responsible for overseeing the contractor's work, as necessary. The review confirmed that sufficient information was available to validate the hours billed and their association with the applicable event or activity. In this instance, the Company confirmed the validity of the labor charges through its established review controls and therefore, the omission of the Event Start Time and Event End Time fields did not impact the Company's ability to verify or approve the charges. This review process serves as a key control to ensure that contractor invoices are reasonable, supported, and accurately associated with the applicable event.

Prior Referenced Response:

---

[i] OCC-044 Question:

(Contracts) For all external line crews and vegetation contractors whose costs are reflected in the storms in this docket and for all current external line crews, please provide all contracts and addendums thereto in effect from January 1, 2024, to the present.

OCC-044 Response:

Please refer to OCC-044, Attachment 1, for a listing of external line crew and vegetation contractors whose services were utilized in the storms under review in this docket and all current external line crews. Attachment 1 includes page number references to the associated contracts, which are provided as OCC-044, Attachment 2 CONFIDENTIAL.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-6 and Confidential Exhibit ACCT-2 CLP-6A-9, pp. 24-38. The Company reported two incremental charges in the combined amount of $142,456 for the MTV Solutions Inc. vendor. Respond to the following:

a. Referring to pp. 25-26, 29, 32, and 35, explain why the vendor was permitted a higher rate for the Digger Derrick than permitted within the pricing schedule provided at OCC-044, Att.2 (Confidential). As part of the response, identify the incremental impact of the higher rate.
b. Referring to pp. 24-38, confirm that the vendor was used in a Dock crew capacity and explain why the vendor was utilized to perform services on April 8, 2024 (several days after demobilization) in lieu of Company personnel.

Response:

a. Upon further review of the contract attachments, the Company identified a revised pricing schedule submitted by MTV to correct what the vendor identified as a clerical error in its original pricing sheet. The Digger Derrick rate reflected on pp. 25–26, 29, 32, and 35 is consistent with the corrected rate included in that revised pricing schedule.

   The revised pricing schedule was inadvertently omitted from the Company's response to OCC-044, Attachment 2 CONFIDENTIAL. The applicable revised pricing schedule has now been provided as EOE-314, Attachment 1 CONFIDENTIAL.

b. The MTV crew referenced was a Dock crew at that time. The Stamford work center that the contractor was working for covers the towns of Greenwich, Stamford, and Darien. These towns are very busy with customer work, which often exceeds that which the Company's internal resources have the capacity to complete on their own without incurring significant drive time to arrive in the area from other work centers. As such, the Company supplements their workforce as needed with contractors to handle additional work.

Date Filed: October 07, 2026

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

Question:

(MS24F-VENDOR-TRAFFIC) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-9, pp. 39-44. The Company reported an incremental charge of $3,413 for the New England Flagger Services vendor. Certain supporting documents (i.e., pp. 41, 43) referenced "Rain Day". Explain if any of the charges related to cancellations of previously scheduled assignments in lieu of actual flagging services. If applicable to cancellations, identify the specific activity and total incremental amount.

Response:

The flaggers should have recorded "storm" rather than "Rain Day" on their timesheets. During the periods reflected on these timesheets (ranging from April 3, 2024 to April 5, 2024), the flaggers were working alongside the Company's line crews in response to the storm event.

Date Filed: October 07, 2026

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

Question:

(MS24F-VENDOR-SERVICE) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-9, pp. 132-169. The Company reported an incremental charge of $96,464 for the Pasquariello Electric Corp vendor. Respond to the following:

a. Comparing p. 132, with pp. 133-142, explain why the vendor billed all activity at DT rates when each of the Eversource Contractor Storm Daily Time & Work Reports reported both standby and travel time. As part of the response, provide an unlocked Excel spreadsheet calculating the excess amount billed using the Travel/Standby response rate included in the pricing schedule provided at Confidential EOE-014, Att. 2, p. 2094.
b. Comparing p. 132, with pp. 133-142, explain why the vendor billed for equipment during standby. As part of the response, provide an unlocked Excel spreadsheet calculating the total incremental charge for the equipment billed during standby.
c. Referring to pp. 133-142, explain if the Eversource Contractor Storm Daily Time & Work Reports were completed in accordance with the Eversource Contractor Storm Daily Time & Work Report Procedure provided at EOE-022, Att. 5. As part of the response, explain why the vendor was not required to enter the required information prior to the Company's approval.

Response:

Referring to Exhibit ACCT-2 CLP-6 (MS24F), Outside Contractors, line 345, vendor Pasquariello Electric Corp, total invoice amount of $96,464.

a. The vendor's use of the Double Time ("DT") rate reflects the applicable emergency-response compensation classification associated with the crews' storm deployment and their underlying union requirements. The references to "travel" and "standby" on the Eversource Contractor Storm Daily Time & Work Reports identify the activity being performed by the crews during portions of the deployment; they do not, in this instance, indicate that the crews were released from storm assignment or otherwise no longer committed to Eversource. Please refer to EOE-316, Attachment 1, for an unlocked excel spreadsheet which provides the total incremental charge for labor hours which were billed to the Company according to contractual provisions.

b. 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 may categorize this time as "standby" on its timesheet, the resources remain deployed and unavailable for other work. In this case, the crews had already been activated and deployed for storm restoration and, throughout the periods identified, remained committed to Eversource and unavailable for other work.

   For the same reason, the associated equipment remained committed to the deployed crews and available for Eversource restoration activities. Accordingly, the Company does not consider the equipment charges associated with those periods to constitute equipment billed during contractual standby.

c. The Eversource Contractor Storm Daily Time & Work Reports were not completed in all respects in accordance with the Eversource Contractor Storm Daily Time & Work Report Procedure provided at EOE-022, Attachment 5, because certain required information was not entered prior to Company approval. The vendor was not exempt from the requirement to complete the applicable fields. Rather, the omission was an administrative oversight during the storm invoicing and approval process.

   The Company's approval of the reports should not be interpreted as a waiver or modification of the reporting requirements. The reports were reviewed in the context of the overall storm deployment and the supporting information available to the Company at the time. The time reports and invoices were reviewed and determined that the charges were accurate. Therefore, the Company representative approved the invoice. The required information could have been more fully documented on the reports prior to approval. The Company has addressed the response based on the underlying activity reflected in the other, available supporting records.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-FOOD) Refer to Exhibit ACCT-2 CLP-6 and Confidential Exhibit ACCT-2 CLP-6A-9, pp. 170-174. The Company reported three incremental charges in the combined amount of $43,802 for the Paul Gregorys LLC and Perk on Main LLC vendors. Provide an unlocked Excel spreadsheet detailing the total all-in costs for each meal (i.e., breakfast, lunch, and dinner) and provide a comparison of the cost to the maximum meal caps outlined within Eversource's restaurant meal policy.

Response:

Referring to Exhibit ACCT-2 CLP-6 (MS24F), Outside Contractors- Vendors, line 346-348, vendor Paul Gregorys LLC, invoices totaling the amount of $31,160 and Perk on Main LLC, invoice totaling the amount of $12,642.

The Company makes reasonable efforts to manage meal costs during emergency restoration events. However, standard meal policies cannot always be adhered to due to the unique circumstances of emergency response operations. Vendors capable of providing emergency meal services on short notice must maintain specialized capabilities, including rapid procurement, preparation, and delivery of large quantities of meals, often within 12 to 24 hours and under adverse conditions. These services frequently require after-hours staffing, expedited logistics, and operational flexibility beyond that of traditional catering services, resulting in increased costs.

Additionally, restaurants and catering vendors often incur higher operating expenses when supporting emergency response efforts due to the volume, urgency, and timing of orders. Unlike normal restaurant operations, where customer demand is managed throughout the day, emergency response meal requests require vendors to prepare and deliver large quantities of food on short notice, creating additional labor, inventory, and transportation costs.

Providing adequate meals for employees working extended shifts, often ranging from 12 to 16 hours in challenging weather and field conditions, is a necessary component of emergency restoration operations. Access to sufficient meals supports employee health, safety, endurance, and productivity, enabling personnel to safely and effectively perform restoration activities under

demanding circumstances. Please refer to EOE-317, Attachment 1 CONFIDENTIAL, for the total all-in costs for each meal.

Lastly, upon further review of this response the Company identified an error in the tax amount within line 346, in the amount of $168.98; line 347, in the amount of $177.00; and line 348, in the amount of $113.36. The Company will supplement ACCT-2 CLP-6 (MS24F), to reflect the following for each line:

- Line 346, the total amount of $15,014.60
- Line 347, the total amount of $15,800.00
- Line 348, the total amount of $12,528.64

Date Filed: October 13, 2026

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

Question:

(MS24F-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-9, pp. 187-201. The Company reported two incremental charges in the combined amount of $45,869 for the Riggs Distler & Company Inc vendor. Respond to the following:

a. Referring to p. 189, confirm that the vendor was used in a Dock crew capacity and explain why the vendor was utilized to perform services on May 29, 2024, in lieu of Company personnel. Additionally, provide contemporaneous documentation supporting that the crossarm on pole 2264 was damaged by the MS24F event.
b. Comparing p. 199 with p. 200, explain why the vendor billed for equipment during standby. As part of the response, provide an unlocked Excel spreadsheet calculating the total incremental charge for the equipment billed during standby.
c. Referring to pp. 200-201, explain if the Eversource Contractor Storm Daily Time & Work Reports were completed in accordance with the Eversource Contractor Storm Daily Time & Work Report Procedure provided at EOE-022, Att. 5. As part of the response, explain why the vendor was not required to enter the required information prior to the Company's approval.

Response:

Referring to Exhibit ACCT-2 (CLP-6) (MS24F), Outside Line Contractors, at Lines 350-351, Riggs Distler & Company Inc, in the amount of $45,869.

a. The contractor was used as a Dock crew by the company during this time period. Dock crews are assigned their work in the same manner that internal line crews are assigned work, through local area supervision. Other than the discretion of management, there is no specific reason to assign work to dock crews in lieu of internal line crews. The post-storm patrols on April 5, 2024 identified pole 2264 as having "Broken middle pin. Floating primary causing cutout and bracket for transformer to bend. Crossarm burned also."

b. The contractor was performing regularly scheduled blue-sky work for Eversource when the storm event began. As the crews had already mobilized and commenced their workday, Eversource proactively transitioned them from their scheduled assignments to storm

restoration readiness. The crews remained mobilized, available, and prepared to perform restoration activities at Eversource's direction.

Accordingly, these resources were compensated at the applicable working rates rather than contractual standby rates. The equipment charges were therefore associated with mobilized working crews and not equipment placed on contractual standby. As such, the Company does not consider these charges to be associated with standby costs.

c. The Contractor Storm Daily Time & Work Reports substantially document the required information, including personnel, labor classifications, hours, equipment, work locations, OMS event numbers, and descriptions of restoration activities. Both reports were reviewed and signed by authorized Eversource representatives.

While certain administrative fields were not completed, the information provided was sufficient to validate the resources deployed, hours reported, and restoration work performed. Accordingly, the Company signed and approved the timesheets based on the documented activities and verification by its authorized representatives. The administrative omissions did not independently indicate improper billing or result in additional charges.

Date Filed: October 07, 2026

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

Question:

(MS24F-VENDOR-LINE) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-10, pp. 1-6. The Company reported an incremental charge of $58,786 for the South Norwalk Electric and Water vendor. Respond to the following:

a. Confirm that the vendor is a mutual aid provider who is not subject to a contract or pricing schedule. Additionally, confirm that the OH&B charge refers to a grandfathered overhead charge. If not confirmed, provide details regarding the vendor, the contract, and the OH&B charge. Please note any changes in process since the Company's response to EOE-615, in Docket No. 25-12-13.
b. Identify if the Company has provided mutual aid support for the South Norwalk Electric and Water vendor since the last rate case. If support has been provided, provide a detailed listing of support provided, include the dates of such support, along with a copy of the most recent invoice.

Response:

a. South Norwalk Electric provided restoration assistance through the Mutual Assistance process. The OH&B charges conform to the expectations for mutual aid provider reimbursement costs established in EEI's Governing Principles for Mutual Assistance support provided as EOE-319, Attachment 1.

b. The Company has not provided mutual aid support for the South Norwalk Electric and Water vendor since the last rate case.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-EQUIPMENT) Refer to Exhibit ACCT-2 CLP-6 and Confidential Exhibit ACCT-2 CLP-6A-10, pp. 21-35. The Company reported 14 incremental charges in the combined amount of $144,942 for the Sunbelt Rentals Inc. vendor. Respond to the following:

a. 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.
b. Provide a detailed listing of each generator rented, along with the corresponding costs (i.e., rental, labor, setup, etc.) and identify generators that were not utilized in support of storm response. For any generators not used, explain why the Company rented the generators and identify if there were any specific outages that warranted the rental of the generators that were resolved before usage.
c. Referring to pp. 31-32, the two invoices detailed outages from April 6, 2024, through April 8, 2024. Provide documentation to support that the underlying outages were the result of the MS24F storm event.

Response:

a. Please refer to OCC-656, Attachment 2, for the contract with Sunbelt Rentals Inc.

b. Please refer to ACCT-2 CLP-6A-10, pp 21-35. Each Sunbelt invoice provides the generator size requested, setup/breakdown fixed cost, additional labor hours, and associated fuel usage. All generators billed for were utilized during storm.

c. Please refer to EOE-320, Attachment 1, which shows the start date of 04/06/2024 for both these events where generation was installed to restore customers during the storm which ended on 04/07/24.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-10, through Exhibit ACCT-2 CLP-6A-11. The Company reported 17 incremental charges in the combined amount of $56,705 for the Tennett Tree Service Inc. vendor. Respond to the following:

a. The Company was billed for atypical equipment including extra chainsaws, chippers, chip trucks, and cranes (refer to the 15 invoices referenced in Rows 373-378, 380-387, and 389). Provide an unlocked Excel spreadsheet listing each applicable invoice, the referenced equipment, the amounts billed for the applicable equipment, and the justification for why the equipment was necessary for storm remediation purposes. Additionally, please provide evidence of prior authorization for each charge. If prior authorization was not required, explain why.
b. Explain how the Company was able to validate the accuracy of the hours billed when most of the timesheets were missing all of the hours worked (refer to the nine invoices referenced in Rows 373-377, 379-380, 382, and 389).

Response:

There are circumstances during storm events where damaged vegetation cannot be cleared safely with a bucket truck or climbing tree crew personnel. Specialty equipment such as a log truck or crane may be required to safely clear the tree or tree part to restore power. Tennett Tree is one of the primary providers of special tree removal equipment for Eversource Vegetation Management in Connecticut. Eversource places this equipment on standby with tree contractor personal ready to work the equipment because if the equipment was not reserved for Eversource use, Tennett Tree may choose to deploy the equipment to private resident or town jobs, rendering the equipment unavailable to Eversource. It is important to have special equipment and crews available to clear trees that require a crane or log truck grapple.

The use of a crane is evaluated by the Company arborist and tree contractor and applied in situations where the tree is very large, not easily accessible by a typical lift truck or is damaged and at risk of failure during the process of removal, such as a partially uprooted tree. The use of the crane is a targeted use to maintain safe worker operations and public safety and avoid additional damage to electrical facilities or property.

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 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 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.

Please refer to EOE-321, Attachment 1 CONFIDENTIAL, for the requested unlocked spreadsheet detailing equipment charges. To be clear, all requested equipment charges are previously documented and readily available on the corresponding invoices in Confidential Exhibit ACCT-2 (CLP-6A-10) (MS24F), through Exhibit ACCT-2 (CLP-6A-11) (MS24F).

Please refer EOE-306, Attachment 1, for Company's response to EOE-542, in PURA Docket 25-12-13, which describes the process for assigning tree crew vendors sixteen-hour storm shifts, verifying that the tree crew vendor worked through the shift, and releasing tree crew vendors from their shifts.

The Company Arborist approved the timesheet as a result of their direct supervision and knowledge of the tree crews working each shift of restoration support. The Eversource Arborist reviewing the contractor timesheet had specific knowledge of each crew's start and stop times and when they were released if they did not work a full storm shift. The billable hours were approved by the Arborist to the extent the hours matched what was worked during storm restoration under their direct supervision and/or knowledge.

Date Filed: October 07, 2026

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

Question:

(MS24F-VENDOR-TRAFFIC) Refer to Exhibit ACCT-2 CLP-6, and Confidential Exhibit ACCT-2 CLP-6A-11, pp. 83-95. The Company reported an incremental charge of $7,027 for the Town of Greenwich for activity on April 3, 2024 (prior to the storm onset). The incremental cost was supported by an invoice (p. 83) and job forms that identified unrelated work order numbers (i.e., WO# 81849159), several charges for standby, and multiple cancellations. Explain how each of the charges were applicable to the MS24F event. As part of the response, identify if the cancellation charges were related to the cancellation of previously scheduled activity and if the hours represented a minimum number due to cancellation. If applicable, cite the contract provisions that permit the billing of hours for the cancellations.

Response:

Referring to ACCT-2 CLP-6 (MS24F), Outside Contractors – Vendors, Line 395, vendor Town of Greenwich, total invoice in the amount of $7,027.

The cancellation of work was the result of the inclement weather conditions associated with this event. While the Company makes every reasonable effort to cancel services that are no longer required, operational and safety considerations may limit its ability to do so in all circumstances. Police officers were initially retained in anticipation that their services could be needed throughout the day. As conditions evolved and it became apparent that certain officers would not be required, those officers were promptly released. Other officers remained on site due to the potential need for their services as work activities and weather conditions continued to be assessed.

Pursuant to the ordinances of the Town of Greenwich, police officer presence is required whenever traffic control is necessary in connection with work activities. Accordingly, officers remained assigned where such requirements could reasonably be anticipated.

In addition, invoices are subject to a rigorous review and approval process designed to ensure that all charges are accurately assigned to the appropriate event. As part of that process, the applicable work orders were reviewed and verified to confirm that the associated work was performed during the dates of this event. This verification included confirmation from internal personnel that the services reflected on the invoices were performed on the specific dates for which recovery is sought.

There are no contracts established with the Town of Greenwich for this service. Pursuant to the Eversource Procurement Manual, purchases issued to or pursuant to federal, state, or municipal government entities or other regulated utilities are not subject to competitive bid requirements. In this instance, Eversource is procuring services directly from a municipal entity acting under its governmental authority and established fee structure, rather than through a negotiated commercial relationship. As a result, a standalone supplier contract is neither required nor customary, and the transaction is processed under the applicable procurement exemption for governmental entities.

Upon further review in drafting this response, the Company identified a clerical error with the cost associated with WO# 81849159, in the amount of $1,360. The Company will supplement ACCT-2 CLP-6 (MS24F), line 395, to reflect the total amount of $5,667.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-TRAFFIC) Refer to Exhibit ACCT-2 CLP-6 and Confidential Exhibit ACCT-2 CLP-6A-11, pp. 105-111. The Company reported an incremental charge of $2,827 for the Town of Lebanon for activity that spanned April 5, 2024, through April 12, 2024, with several charges applying to cancellations and no references to the MS24F011 work order number. Explain how each of the charges were applicable to the MS24F event, provide contemporaneous supporting documentation, and explain why each of the cancellations were referenced as "w/o 24 hr notice".

Response:

Referring to Exhibit ACCT-2 CLP-6 (MS24F), Outside Contractors-Vendors, Line 397, vendor Town of Lebanon, invoice total amount of $2,827.

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-6 (MS24F), to remove lines 397 in the amount of $2,827.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-TRAFFIC) Refer to Exhibit ACCT-2 CLP-6 and Confidential Exhibit ACCT-2 CLP-6A-11, p. 113. The Company reported an incremental charge of $1,520 for the Town of Portland for cancellation activity on April 11, 2024, approximately one week after the MS24F event. Explain how the cancellation charges were applicable to the MS24F event and provide supporting documentation.

Response:

Referring to Exhibit ACCT-2 CLP-6 (MS24F), Outside Contractor- Vendors, Line 399, vendor Town of Portland, invoice total amount of $1,520.

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-6 (MS24F), to remove lines 399 in the amount of $1,520.

Date Filed: October 06, 2026

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

Question:

(MS24F-VENDOR-ACCRUAL) Refer to Exhibit ACCT-2 CLP-6. The Company reported an incremental charge of $13,914 for a Tree Accrual (Row 408). Explain why the Company is reporting an accrual for Tree costs that occurred over two years ago and provide documentation supporting the amount.

Response:

Referring to Exhibit ACCT-2 (CLP-6) (MS24F), on page 55, at line 408, Tree Accrual in the amount of $13,914. The Company had Vegetation Management unvouchered liabilities ("UVL") for the MS24F storm costs. These charges have been reconciled and will not be invoiced against MS24F. The Company will supplement Exhibit ACCT-2 (CLP-6) (MS24F) to remove the $13,914 Tree Accrual.

Date Filed: October 06, 2026

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

Question:

(MS24F-LABOR/MEALS) Refer to Exhibit ACCT-2 CLP-6, Labor by Empl. Title tab. Provide documentation to support the validity of the following 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 437, Chief/Top Line Mechanic, $100
b. Row 1065, Lead Line Mechanic, $100
c. Row 1661, Line Helper, $150
d. Row 2189, Line Helper, $100
e. Row 3040, Splicer/Cable Splicer Helper, $100

Response:

Referring to Exhibit ACCT-2 CLP-6, Labor by Empl. Title tab

- Please refer to EOE-326, Attachment 1 CONFIDENTIAL, regarding summary and location of supporting calculations of meals reimbursed

- Please refer to EOE-326, Attachment 2 CONFIDENTIAL, regarding meal reimbursement calculations.

Please refer to the Company's response to EOE-259[i], for a supporting justification on meal reimbursements to union employees. Additionally, please refer to EOE-259, Attachment 3 CONFIDENTIAL, page 50, Section 15, regarding meal allowance provisions applicable to union employees working extended hours.

Upon further review in drafting this response, the Company identified that there was an overcharge of meals in the amount of $20. The Company will supplement ACCT-2 CLP-6 (MS24F), to adjust line 1661 to reflect total amount of $130.

Prior Referenced Response:

[i] EOE-259 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

EOE-259 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: October 06, 2026

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

Question:

(MS24F-P-CARDS) Refer to Exhibit ACCT-2 CLP-6, 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 MS2FA event.

a. Row 21, Aziagos Restaurant, Meals, $9,230
b. Row 44, Coffees Country Mar, Meals, $15,273
c. Row 191, Nicks Pizza, Meals, $2,195
d. Row 193, Outback, Meals, $500
e. Row 211, Red Fox Restaurant, Meals, $5,833
f. Row 339, Vernon Pizza, Meals, $465

Response:

Referring to Exhibit ACCT-2 CLP-6 (MS24F), P-Card tab, please refer to the following for the requested information:

- Please refer to EOE-327, Attachment 1 CONFIDENTIAL, for a summary, description and location for the documentation supporting each cost.

  a. Please refer to EOE-327, Attachment 2, for the receipt supporting the purchase from Aziago's Restaurant.

  b. Please refer to EOE-327, Attachment 3, for the receipt supporting the purchase from Coffees Country Market. Upon further review in drafting this response, it was found that this purchase was inappropriately charged to MS24F. These meals pertain to MS24G, event that occurred on June 26,2024. The Company will supplement Exhibit ACCT-2, CLP-6, P-Card tab to remove line 44, in the amount of $15,272.96. In addition, the Company will supplement Exhibit ACCT-2, CLP-8 (MS24G) to include this charge, in the amount of $15,272.96.

  c. Please refer to EOE-327, Attachment 4, for the receipt supporting the purchase from Nick's Pizza. Upon further review in drafting this response, the Company determined that meals dated for April 5, 2024 were charged an error to MS24F in the amount of

$975.87. The Company will supplement ACCT-2 CLP-6, P-Card tab (MS24F) to reflect a total amount of $1,218.88.

d. Please refer to EOE-327, Attachment 5, for the receipt supporting the purchase from Outback Steakhouse.

e. Please refer to EOE-327, Attachment 6, for the receipt supporting the purchase from Red Fox Restaurant.

f. Please refer to EOE-327, Attachment 7, for the receipt supporting the purchase from Red Fox Restaurant.

Date Filed: October 06, 2026

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

Question:

(MS24F-EMPLOYEE EXPENSE REIMB) Refer to Exhibit ACCT-2 CLP-6, 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 MS24F event.

a. Row 184, Employee Reimbursements, $775
b. Row 213, Employee Reimbursements, $475
c. Row 229, Employee Reimbursements, $536
d. Row 247, Employee Reimbursements, $886
e. Row 268, Employee Reimbursements, $259

Response:

Referring to Exhibit ACCT-2 CLP-6 (MS24F), Empl. Expense&Other tab. Please refer to EOE-328, Attachment 1 CONFIDENTIAL, for a summary of purchases and descriptions of transactions. In addition, please refer to EOE-328, Attachment 2 CONFIDENTIAL, for all receipts directly associated with this event.

Please note that line 184 includes two miscellaneous expenses in the amounts of $23.38 and $22.94, and line 213 includes two miscellaneous expenses in the amounts of $20.58 and $22.74. Pursuant to the Company's Employee Expense Policy, receipts are not required for individual expenses below $25.00. This threshold reflects the Company's determination that the administrative burden associated with collecting, reviewing, and retaining receipts for nominal-value transactions exceeds the corresponding control benefit.

To mitigate the risk of circumvention through multiple small-dollar submissions, all de minimis expenses must be submitted through the Workforce system rather than Workday. The Workforce system provides centralized tracking, requires supervisory review and approval contemporaneous with the expense submission, and facilitates monitoring for unusual or potentially duplicative expense patterns.

The expenses identified above were submitted in accordance with the applicable provisions of the Employee Expense Policy and were reviewed and approved by the employees' supervisors through

the Workforce system. As part of that approval process, the supervisors confirmed that the expenses were incurred in connection with storm restoration activities. Accordingly, these expenses represent properly incurred storm-related costs and are eligible for recovery.

Date Filed: October 06, 2026

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

Question:

(MS24F-EMPLOYEE EXPENSE MILEAGE) Refer to Exhibit ACCT-2 CLP-6, 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 MS24F event, as well as the netting of the employee's normal commute.

a. Row 28, $126
b. Row 47, $110
c. Row 104, $189
d. Row 105, $63
e. Row 127, $169
f. Row 137, $136
g. Row 167, $110
h. Row 171, $173

Response:

Referring to Exhibit ACCT-2 CLP-6 (MS24F), Empl. Expense&Other tab., please refer to the following for the requested information:

- Please refer to EOE-329, Attachment 1 CONFIDENTIAL, for a summary and location for the documentation supporting each cost.

- Please refer to EOE-329, Attachment 2 CONFIDENTIAL, for the mileage log with calculation per mile at $.67. In addition, expense plans that are calculated by Union agreement are included in the attachment.

- Please refer to response in EOE-262[i] regarding mileage charges and expense plans. Also, please refer to EOE-262, Attachment 3 CONFIDENTIAL, for Union contract supporting details for mileage of personal vehicles and expense plans.

In addition, upon further review of drafting this response, the Company identified overcharge in Line 104, in the amount of $63 and Line 105, in the amount of $63. The company will supplement

Exhibit ACCT-2 CLP-6 (MS24F), to adjust line 104 to reflect total amount of $126 and to remove line 105 in the amount of $63.

Prior Referenced Response:

---

[i] EOE-262 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

EOE-262 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.