STATE OF CONNECTICUT
PUBLIC UTILITIES REGULATORY AUTHORITY

November 24, 2026
In reply, please refer to:
Docket No. 26-05-10

Vincent Pace, Esq.
Assistant General Counsel
Eversource Energy Service Company
P.O. Box 270
Hartford, CT 06141

Re: Docket No. 26-05-10 – Application of The Connecticut Light and Power Company d/b/a Eversource Energy to Amend its Rate Schedules

Dear Attorney Pace:

Enclosed are interrogatories numbered **RSR-105 through RSR-115** and **UPA-111 through UPA-123**, directed to The Connecticut Light and Power Company d/b/a Eversource Energy (Company) and refer to the Company's request to amend its rate schedules (Application).

The responses to these questions have been deemed necessary by the Public Utilities Regulatory Authority (Authority) in connection with the above-referenced docket and will become a part of the record in this proceeding. Please note that persons responsible for responses must be available for cross-examination during a hearing, if held, and must attest to the truth and accuracy of their responses.

Please submit the responses to the Authority's Executive Secretary no later than **December 9, 2026, at 4:00 p.m.** The Authority encourages the submission of responses as soon as they are available rather than delaying until all answers are completed. **Please list each question and answer on the same sheet of paper using a separate sheet for each interrogatory number, and sequentially number the pages of each response (e.g., p. 1 of 5, etc.). At the top of each page, clearly identify the Docket Number, the interrogatory number (including the prefix), the name of the company and the person responsible for the response, and the date of submission.**

Similarly, each Late Filed Exhibit that may be submitted after hearing in this docket shall be sequentially numbered and identified with the Docket Number, Late Filed Exhibit Number, page number, the name of the company and the person responsible for the exhibit, and the date of submission.

If a response to any of the requested information has already been filed in response to another Parties' interrogatory(ies) in this proceeding, please reference the interrogatory which provides the information. It is the respondent's responsibility to ensure that any such information is on file with the Executive Secretary of the Authority.

ELECTRONIC SUBMISSION OF FILINGS

IMPORTANT NOTE: The Authority has indefinitely suspended the paper copy filing requirement. Anyone filing material with the Authority should file only an electronic copy through the PURA Web Filing System. Please refer to the Electronic Filing webpage for more information, including on confidential materials: Make An Electronic Filing

CONFIDENTIAL DOCUMENTS

No confidential material may be filed publicly through the web filing system. Confidential material can be filed electronically by emailing the material to Jeff.Gaudiosi@ct.gov with a subject line labeled in all capital letters "CONFIDENTIAL MATERIAL - NOT FOR PUBLIC DISCLOSURE." Each page of any electronic confidential information shall also contain a header "CONFIDENTIAL – NOT FOR PUBLIC DISCLOSURE." The motion for a protective order shall be filed electronically.

The Authority operates with the strong presumption that all documents filed with it are public records subject to the right of public inspection and copying in accordance with the Connecticut Freedom of Information Act, Conn. Gen. Stat. §1-200 et. seq. In those exceptional circumstances where a participant believes that information it intends to file is confidential under law, it may file a Motion for a Protective Order requesting an exemption from public disclosure. The Motion must provide specific legal arguments with reference to state or federal law describing with supporting facts why the information should be kept confidential. A certified affidavit supplied by a competent witness in support of the Motion must be appended to the Motion. The Authority will rule on the Motion forthwith, and it will give further direction as necessary.

The current service list for this docket is available on the Authority's website located at http://www.dpuc.state.ct.us/DPUCPublicList.NSF.

By the Direction of the Authority,

PUBLIC UTILITIES REGULATORY AUTHORITY



Jeffrey R. Gaudiosi, Esq.
Executive Secretary

Enclosure
cc: Service List

DOCKET NO. 26-05-10
APPLICATION OF THE CONNECTICUT LIGHT AND POWER COMPANY D/B/A EVERSOURCE ENERGY TO AMEND ITS RATE SCHEDULES

Interrogatories RSR-105 through RSR-115 are directed at The Connecticut Light and Power Company (CL&P or Company) and refer to the Company's request to amend its rate schedules (Application).

RSR-105 (MATERIALS AND SUPPLIES) Interrog. Resp. OCC-891. Provide an update to Attachment 1, showing on a quarterly basis the following additional information:

a. Materials and supplies balances;
b. All identified reclassifications of materials and supplies between the distribution and transmission business sectors; and
c. Actual Gross Domestic Product Price Index factors.

RSR-106 (PFAFF-DEPRECIATION) Application, Ex. CLP-REVREQ-2, Sch. B-1.0, Ln 18. Regarding the reported balances related to reserve for depreciation:

a. Provide a narrative describing the accounting and ratemaking treatment for negative net salvage (NSV) when utility distribution and general plant is retired and replaced.
b. Provide sample journal entries of the accounting treatment described in subpart (a).
c. Provide any accounting guidance the Company believes supports its accounting treatment related to NSV.
d. Provide any decisions from state regulatory bodies that the Company believes supports its accounting treatment related to NSV.
e. Provide an active Excel worksheet that analyses the depreciation reserve balances in each plant account as of December 31, 2025, for portions related to NSV and for the portion associated with the recovery of the original cost of the underlying plant.
f. Provide detailed discussion and explanation for and against hypothetical scenarios where NSV related balances are removed from depreciation reserve balances into a separate reserve account, retained as a deduction from rate base, and costs of removal are treated as annually recurring O&M expenses. Identify each schedule in Exhibit CLP-REVREQ-2 that would change under each scenario.
g. Provide a narrative describing the Company's accounting and treatment of asset retirement obligation (ARO) liabilities. Describe how such amounts are distinguished from cost of removal recorded in Account 108, and confirm whether any ARO amounts are included in the Reserve for Depreciation on Schedule B-1.0, line 18.

RSR-107 (PFAFF-DEPRECIATION) Application, Ex. CLP-DEPRECIATION-1, p. 16. Provide the following regarding the statement that, "Similar to service life estimates, net salvage estimates incorporate a variety of data and information related to past and future operations of the company studied. Statistical support includes analysis of the actual historical data from 1999 through 2025, using industry standard methods of analysis":

a. Did Witness Allis perform any validation procedures on the Company's "actual historical" cost of removal data? Please respond with a "yes" or "no."
b. If the response to subpart (a) is "yes," describe in detail each validation procedure performed by Witness Allis, including the steps taken and criteria used.
c. If the response to subpart (a) is "yes," provide all technical analysis, workpapers, or other documents that resulted from those procedures.
d. If the response to subpart (a) is "no," state any independent assessment of its accuracy conducted by Witness allis in adopting the Company's "actual historical" cost of removal data.
e. If the response to subpart (d) is not an unqualified "yes," explain the basis on which Witness Allis was able to determine the reasonableness of the Company's historical cost of removal data without performing any validation procedures.

RSR-108 (PFAFF-DEPRECIATION) Application, Ex. CLP-REVREQ-2, Sch. B-1.0, Ln 18, Sch. H-1.2A, p. 107. Regarding the reported balances related to Reserve for Depreciation:

a. For each period shown in the referenced rate base exhibit, quantify the amount of the Reserve for Depreciation reserve attributable to cost of removal (COR), net of gross salvage, not yet expended.
b. Reconcile the year-end 2025 COR amount identified in subpart (a) to $275.1 million COR regulatory liabilities shown on the referenced page of the 2025 Form 10-K, identifying each reconciling item, including transmission plant, separately.

RSR-109 (PFAFF-DEPRECIATION) Application, Ex. CLP-REVREQ-2, Sch. B-1.0, Ln 18, Sch. WP C-3.40, Ln 21. Regarding the portion of the Reserve for Depreciation attributable to COR, net of gross salvage, not yet expended (COR balance):

a. Provide the COR balance as of December 31 of each year from 2017 through 2025, separated into distribution, transmission and general plant, and describe the method used to determine it.
b. Confirm that the full COR balance is included in the Reserve for Depreciation deducted from rate base on Schedule B-1.0, line 18. If any portion is excluded, provide the amount and explain why.
c. Confirm that COR is deducted for income tax purposes in the year incurred and that the deduction is flowed through to customers in that year rather than normalized, as reflected on WP C-3.40, line 21. State whether any accumulated deferred income tax balance is associated with the net salvage accrual or with the COR balance, and, if so, provide the amount as of December 31, 2025 for both COR and ADIT.

RSR-110 (PFAFF-DEPRECIATION) Application, Ex. CLP-DEPRECIATION-3, Part VIII, Ex. CLP-ADDITIONS-8. Regarding the historical COR and gross salvage data:

a. State whether the COR amounts in Ex. CLP-DEPRECIATION-3, Part VIII, in OCC-365, Attachments 3, 6 and 7, and in Ex. CLP-ADDITIONS-8 are net of

insurance recoveries, third-party damage claim recoveries and make-ready reimbursements (see responses to OCC-219 and NECTA-058).

b. If the answer to subpart (a) is yes, provide gross COR, gross salvage and each category of recovery separately, by FERC plant account and year, for 2017 through 2025.
c. For each year 2017 through 2025, by FERC plant account and function, provide the portion of the depreciation accrual attributable to the approved NSV percentage, gross salvage and COR, together with the workpapers supporting Ex. CLP-ADDITIONS-8 and the definition of "accrued COR" used in that exhibit.
d. For each item excluded from the net salvage analysis as nonrecurring (OCC-505, Attachment 1), provide the year, FERC plant account, amount and reason for exclusion, and state whether the dollars remain in Account 108.
e. Provide the responses to subparts (b) through (d) in an Excel worksheet with formulas intact.

RSR-111 (PFAFF-DEPRECIATION) Application Ex. CLP-REVREQ-2, Sch. B-3.1, Cols. (E) and (I). Regarding COR charged to the reserve:

a. Provide the basis, by FERC plant account, and the workpapers for the COR of $77,058 thousand (January 1, 2026, through June 30, 2027) and $58,918 thousand (July 1, 2027, through June 30, 2028), which the Revenue Requirements Panel testimony states comes "from the Company's internal forecasts," and reconcile those amounts to the 2025 test year COR of $48,428 thousand on WP C-3.40, line 21, and to the statement in the response to EOE-373 that COR accounts for "roughly 20%" of emergent line failure spending.
b. For each of 2023, 2024, and 2025, provide the dollars charged to Account 108030 (Cost of Removal) by cost element, including internal labor, contractor labor, materials, vehicles and equipment, and each overhead or loading applied (including AS&E, MDEC, and E&S, as described in ALLCO-102, Attachment 1), and state whether the same loadings, at the same rates, are applied to operation and maintenance work orders.
c. For each year of 2017 through 2025, provide the COR charged to Account 108 that was incurred in storm restoration, by storm event, and state whether any such amount is also included in the deferred storm cost regulatory asset, the storm costs for which recovery is requested in this proceeding, or the proposed Storm Cost Recovery Adjustment Factor.

RSR-112 (PFAFF-DEPRECIATION) Application, Ex. CLP-DEPRECIATION-1. Regarding the treatment of COR at Eversource affiliates and in other jurisdictions:

a. For NSTAR Electric and PSNH, provide the COR regulatory liability on December 31, 2025, the annual NSV accrual and the annual COR less gross salvage for 2021 through 2025, and describe any difference in the accounting or ratemaking treatment of COR from that applied at CL&P.
b. Identify each jurisdiction in which the Company, any Eversource affiliate, or Gannett Fleming has prepared a depreciation study or testified under a practice in which net salvage is recovered as an expense or through an allowance based on historical experience rather than through an NSV

accrual, including Pennsylvania, New Jersey and Delaware, and describe the practice and any difficulties encountered with it.

RSR-113 (PFAFF-DEPRECIATION) Application, Ex. CLP-DEPRECIATION-1, Ex. CLP-DEPRECIATION-3, Ex. CLP-DEPRECIATION-4. Directed to Witness Allis. Regarding the recovery of net salvage through the proposed depreciation accrual rates, in the event the Authority were to direct that the accrual rates recover original cost only and that COR, net of gross salvage, be recovered as incurred:

a. Provide the annual accrual rates and annual accruals by account, in the format of Ex. CLP-DEPRECIATION-4, using the service lives, survivor curves and amortization periods proposed in Ex. CLP-DEPRECIATION-3 with net salvage set to zero percent for every account, under each of the following: (i) the book reserve as recorded at December 31, 2025; and (ii) the book reserve reduced, by account, by the portion attributable to COR, net of gross salvage, collected through depreciation rates and not yet expended.
b. Describe each step taken to produce the calculations in subpart (a), including how the reduction in subpart (a)(ii) was determined by account, how it was allocated to vintages in the Part IX calculations, and how the amortization accounts and the proposed five-year reserve amortization were treated.
c. State whether Witness Allis contends that any step in subpart (b) cannot be performed or is inconsistent with the Uniform System of Accounts or accepted depreciation practice, cite the authority relied upon, and describe the method he would consider appropriate.
d. Provide the calculations performed in subparts (a) through (c) of this request in an active Excel worksheet with formulas intact.

RSR-114 (PFAFF-DEPRECIATION) Application, Ex. CLP-REVREQ-2, Sch. B-1.0, Sch. B-3.1, Sch. C-3.34, Sch. C-3.40 (Directed to the Revenue Requirements Panel). In the event the Authority were to direct that the portion of the Reserve for Depreciation attributable to COR, net of gross salvage, not yet expended be transferred to a separate reserve account, retained as a deduction from rate base, and charged with actual COR less gross salvage until exhausted:

a. Identify each schedule and workpaper in Ex. CLP-REVREQ-2 that would change and describe the change to each.
b. Identify the Uniform System of Accounts account in which the separate reserve would be recorded and the entries by which actual COR, gross salvage and any recoveries would be charged to it.
c. Describe any change to the computation of current and deferred income taxes, including WP C-3.40, line 21.
d. State the number of years over which the separate reserve would be exhausted at the COR levels forecast on Schedule B-3.1 and provide the calculation.

RSR-115 (NEW BUSINESS POLICIES) Exhibit CLP-Additions-13. Provide a copy of New Business Policy 2 (NB-2). Explain whether the Company expects any changes to the policy to take effect on or before the rate year.

Interrogatories UPA-111 through UPA-123 are directed to The Connecticut Light and Power Company (CL&P or Company) and refer to the Company's request to amend its rate schedules (Application).

UPA-111 Interrog. Resp. UPA-85. Explain why the Massachusetts-based internal target is appropriate for CL&P and identify the basis for applying that target in Connecticut.

UPA-112 Interrog. Resp. UPA-86. Indicate whether CL&P evaluated different weights for the five Customer PIM Suite components before proposing equal weighting. If so, provide the qualitative analysis or supporting quantitative analysis performed in an unlocked Excel workbook with formulas unhidden and intact.

UPA-113 Interrog. Resp. UPA-87. For each transaction type listed, identify the activity that must occur for the interaction to be counted as a customer transaction.

UPA-114 Interrog. Resp. UPA-88. Confirm whether Digital Customer Engagement performance attributable to customers outside of CL&P (i.e., gas customers or electric customers in non-Connecticut jurisdictions) may increase or decrease CL&P's Customer PIM Suite incentive or penalty. If yes, explain how such an outcome reflects CL&P-specific performance and provide any supporting quantitative analysis used to make this determination in an unlocked and unprotected Excel workbook with formulas unhidden and intact.

UPA-115 Interrog. Resp. UPA-93. Explain how the five Customer PIM Suite components are equally weighted when the maximum attainable index differs among the components.

UPA-116 Interrog. Resp. UPA-94. Identify any metrics CL&P uses to determine whether reductions in hold time or post-call work time adversely affect customer service *quality.*

UPA-117 Application, Ex. CLP-ELP-3. Explain why each component in the Customer PIM Suite, with the exception of Level 1 DER interconnection, warrants a financial incentive or penalty rather than treatment as a reporting or scorecard metric.

UPA-118 Explain why financial incentives or penalties for each Customer PIM Suite component, with the exception of Level 1 DER interconnection, are necessary to improve performance beyond what would otherwise be expected through ordinary CL&P operations, existing standards or reporting requirements.

UPA-119 Interrog. Resp. OCC-440.

a. Quantify the effect of excluding planned outages from the proposed Reliability PIMs (Blue-sky SAIDI and SAIFI) by comparing the resulting benchmark values, standard deviations, penalty thresholds, and caps with the corresponding values calculated including planned outages.
b. For each year used to establish the benchmark, identify the contribution of planned outages to annual Blue-Sky SAIDI and SAIFI and indicate whether inclusion of planned outages would have caused performance to exceed the proposed penalty threshold.

UPA-120 Interrog. Resp. OCC-440. Explain the basis for excluding service-line outages from the proposed Customer Reliability PIM and quantify the effect of the exclusion on CEMI-5 and CELID-6 results.

UPA-121 Application, Ex. CLP-ELP-1, pp. 115–116.

a. Explain why the Company proposes to use the exogenous-cost threshold to establish the PIM incentive and penalty pools.
b. Include the analysis used to determine the amount assigned to each PIM. Provide any workpapers or other quantitative analysis upon which the Company relied to determine the amount assigned to each PIM in an unlocked and unprotected Excel workbook with formulas unhidden and intact.

UPA-122 Application, Ex. CLP-METRICS-REBUTTAL-1, p. 4. Quantify the costs associated with implementing, tracking, calculating, verifying and reporting each of the Company's proposed PIMs and reporting metrics.

a. Identify the costs by metric and distinguish between one-time implementation costs and ongoing annual costs;
b. Indicate whether such costs are included in the revenue requirement in this proceeding and if so, state the exhibits where they are reflected;
c. Compare the costs identified in the responses to subpart (a) and (b) to the proposed annual incentive and penalty pools and assess whether the expected customer benefits of the proposed PIMs and metrics justify the associated implementation and administrative costs. State whether such analysis was performed. If such an analysis was performed using quantitative methods, provide the unlocked and unprotected workbooks with formulas unhidden and intact; and
d. Explain how the costs identified in the responses subpart (a) and (b) would differ if the Authority approves the proposed PBMRP versus a single rate year rate plan. Identify any implementation or ongoing administrative costs that would be avoided, reduced, or otherwise affected under a single-rate-year outcome.

UPA-123 Application, Ex. CLP-METRICS-REBUTTAL-1, p. 26. Identify and quantify any incremental costs, including additional personnel, the Company expects to incur to achieve the proposed PIM targets or performance necessary to earn an incentive, separate from the costs of implementing and reporting the PIMs. Provide the quantitative analysis in an unlocked and unprotected Excel workbook with formulas unhidden and intact.