Date Filed: October 27, 2026

Witness: Ronald S. Smith
Request from: ALLCO

Question:

(Follow-up to ALLCO-066 — need-to-know justification for each recipient.) ALLCO-066 asked the Company to identify, for each person who received or was briefed on either Withheld Report, the person's name, title, employer, attorney status, the date and format of the disclosure, its purpose, and "the specific job function that is contended to have required that person's access to the report's contents." The response gives only head-counts by department ("three employees from the Eversource Electric Supply Department; six Eversource Executive Vice Presidents; two employees from Eversource Customer Operations; three employees from Eversource IT; the VP of Accounting; and two individuals from the Company's external auditing firm"). For each of the persons counted in ALLCO-066 — including each of the four draft and twenty final recipients of the Load Settlement Report, the Chairman, President and Chief Executive Officer, "his assistant," each Executive Vice President, each of the six draft and eight final recipients of the Procurement Report, and each recipient of any later copy, excerpt, summary, or briefing — state: (a) the person's name (or, for non-officer employees, an anonymized identifier and title), title, employer entity, and whether the person is an attorney; (b) the date and format of each disclosure; (c) the specific decision, task, or responsibility of that person that the Company contends required knowledge of the report's contents, as distinct from the person's general seniority; (d) whether that person was involved in requesting the audit, in providing information to the auditors, or in acting on the findings; and (e) whether that person has provided testimony or sponsored any exhibit or interrogatory response in this docket. If the Company contends that any person's identity is privileged, state the basis.

Response:

Please refer to the Company's response to ALLCO-066[i], which provided sufficient information to be responsive to Allco's inquiry.

Prior Referenced Response:

[i] ALLCO-066 Question:

For each of the Withheld Reports, identify every person who has received, been shown, been briefed on, or been given access to the report or any draft, portion, excerpt, summary, or description of its findings — whether in written form, by electronic access, by presentation, or orally — stating for each person: name; title; employer entity; whether the person is an attorney; the date and format of the disclosure; the purpose of the disclosure; and the specific job function

that is contended to have required that person's access to the report's contents. The response should specifically address any disclosure to: (a) officers or directors of the Company, of Eversource Energy, or of any affiliate; (b) any board of directors or board committee, including any audit committee; (c) personnel of the Internal Audit Department; (d) personnel of the procurement organization or of any business unit responsible for load settlement; (e) outside counsel; (f) any outside consultant, advisor, or auditor, including FTI Consulting, Overland Consulting, and the Company's financial statement auditor; (g) personnel of any affiliate; and (h) any governmental agency or any party to any other proceeding.

ALLCO-066 Response:

Load Settlement:
The draft Privileged Load Settlement Report was issued on 12/8/2025 to the attorney from the Eversource Legal Department ("Legal") advising the Company; and three employees from the Eversource Energy Supply Department with responsibility for load settlement processes. The final Privileged Load Settlement Report was issued on 1/7/2026 to three attorneys from Legal responsible for advising and representing the Company, and the following business representatives with a need to know: three employees from the Eversource Electric Supply Department; six Eversource Executive Vice Presidents; two employees from Eversource Customer Operations; three employees from Eversource IT; the VP of Accounting; and two individuals from the Company's external auditing firm. The report was then issued on 1/12/2026 to Eversource's Chairman, President and Chief Executive Officer, along with his assistant and the Executive Vice Presidents of the department. 1+3= 4, Final report 3+3+6+2+3+1+2= 20.

Procurement:
The draft Privileged Procurement Report was issued on 5/13/2026 to two attorneys from Legal responsible for advising the Company and the Procurement Department regarding the matters contained in the draft; and four employees in the Eversource Procurement Department. The final Privileged Procurement Report dated 6/4/2026 was issued to four attorneys from Legal responsible for advising the Company and the Procurement Department regarding the matters contained in the draft; as well as four employees in the Eversource Procurement Department.

The Company's response to ALLCO-067i identifies the electronic database(s) in which the two above-described privileged reports are stored.

Date Filed: October 27, 2026

Witness: Ronald S. Smith
Request from: ALLCO

Question:

(Follow-up to ALLCO-066 — disclosure to the external auditors and to the Chief Executive Officer's assistant.) With respect to the "two individuals from the Company's external auditing firm" who received the final Load Settlement Report on January 7, 2026: (a) identify the firm and each individual's role; (b) state whether the firm or those individuals were retained by, or were acting at the direction of, the Company's counsel in connection with legal advice, and produce the engagement letter or other instrument under which they received the report; (c) state whether the report, its findings, or information derived from it was used in the audit or review of the financial statements of Eversource Energy or of the Company, in any management-representation letter, or in any communication with the audit committee; and (d) state whether the Company contends that disclosure to its independent auditors did not waive the attorney-client privilege it asserts, and the basis for that contention. With respect to the Chief Executive Officer's assistant, state the job function that required that person's access to the report.

Response:

Please refer to the Company's response to ALLCO-066[i], which provided sufficient information to be responsive to Allco's inquiry.

Prior Referenced Response:

[i] ALLCO-066 Question:

For each of the Withheld Reports, identify every person who has received, been shown, been briefed on, or been given access to the report or any draft, portion, excerpt, summary, or description of its findings — whether in written form, by electronic access, by presentation, or orally — stating for each person: name; title; employer entity; whether the person is an attorney; the date and format of the disclosure; the purpose of the disclosure; and the specific job function that is contended to have required that person's access to the report's contents. The response should specifically address any disclosure to: (a) officers or directors of the Company, of Eversource Energy, or of any affiliate; (b) any board of directors or board committee, including any audit committee; (c) personnel of the Internal Audit Department; (d) personnel of the procurement organization or of any business unit responsible for load settlement; (e) outside counsel; (f) any outside consultant, advisor, or auditor, including FTI Consulting, Overland Consulting, and the Company's financial statement auditor; (g) personnel of any affiliate; and (h) any governmental agency or any party to any other proceeding.

ALLCO-066 Response:

Load Settlement:
The draft Privileged Load Settlement Report was issued on 12/8/2025 to the attorney from the Eversource Legal Department ("Legal") advising the Company; and three employees from the Eversource Energy Supply Department with responsibility for load settlement processes. The final Privileged Load Settlement Report was issued on 1/7/2026 to three attorneys from Legal responsible for advising and representing the Company, and the following business representatives with a need to know: three employees from the Eversource Electric Supply Department; six Eversource Executive Vice Presidents; two employees from Eversource Customer Operations; three employees from Eversource IT; the VP of Accounting; and two individuals from the Company's external auditing firm. The report was then issued on 1/12/2026 to Eversource's Chairman, President and Chief Executive Officer, along with his assistant and the Executive Vice Presidents of the department. 1+3= 4, Final report 3+3+6+2+3+1+2= 20.

Procurement:
The draft Privileged Procurement Report was issued on 5/13/2026 to two attorneys from Legal responsible for advising the Company and the Procurement Department regarding the matters contained in the draft; and four employees in the Eversource Procurement Department. The final Privileged Procurement Report dated 6/4/2026 was issued to four attorneys from Legal responsible for advising the Company and the Procurement Department regarding the matters contained in the draft; as well as four employees in the Eversource Procurement Department.

The Company's response to ALLCO-067i identifies the electronic database(s) in which the two above-described privileged reports are stored.

Date Filed: October 27, 2026

Witness: Ronald S. Smith
Request from: ALLCO

Question:

(Follow-up to ALLCO-066 and ALLCO-067 — the unanswered subparts.) ALLCO-066 asked specifically about disclosure to any board or board committee (subpart (b)), to personnel of any affiliate (subpart (g)), and to any governmental agency or party to any other proceeding (subpart (h)); ALLCO-067 asked whether an access log exists for each repository and who its custodian is, and how many persons "hold or have held" access credentials. None of these was answered. State: (a) whether either Withheld Report, or any summary, excerpt, or description of its findings, has been provided or presented to the Board of Trustees of Eversource Energy, to its Audit Committee, Finance Committee, or any other committee, or to the board of the Company, and on what date; (b) whether either report or its findings has been disclosed to ISO New England Inc., the Federal Energy Regulatory Commission, the Authority, the Massachusetts Department of Public Utilities, the New Hampshire Public Utilities Commission, any state attorney general, or any party or tribunal in any other proceeding, including FERC Docket No. EL26-5-000, identifying each disclosure; (c) whether an access log exists for the Internal Audit shared drive, the Internal Audit SharePoint site, AutoAudit, the Executive Risk Management shared drive, and the Executive Risk Management SharePoint site, and the custodian of each; (d) the number of persons who have held access credentials to each repository at any time since December 8, 2025, as distinct from the number who hold them today; and (e) why the Executive Risk Management group holds copies of reports the Company characterizes as attorney-client communications, and the job function of each of its four employees that required access.

Response:

Please refer to the Company's response to ALLCO-067[i], which provided sufficient information to be responsive to Allco's inquiry.

Prior Referenced Response:

[i] ALLCO-067 Question:

For each of the Withheld Reports, identify each information system, repository, drive, or platform in which the report or any draft of it is or has been stored; describe the access controls applied; state the number of persons who hold or have held access credentials to each such location; and state whether any access log exists and, if so, identify its custodian.

ALLCO-067 Response:

The Eversource Internal Audit Department ("Internal Audit") houses reports in a departmental shared drive, an online SharePoint site and the departmental work paper system (AutoAudit). This data response identifies where the privileged reports are stored electronically and how many Eversource employees have access to those electronic folders.

AutoAudit is accessible only to the Internal Audit staff (currently 19 Eversource employees) as approved by the Internal Audit Department Vice President. Auto Audit access is administered within the Internal Audit department to verify that access remains with those that have a need to access it.

The Internal Audit departmental shared drive and the online SharePoint site are accessible only to the Internal Audit staff, as well as the Internal Audit Department's Executive Assistant (for a current total of 20 Eversource employees), as approved by the Internal Audit Departmental Vice President. In order for another Eversource employee to access the SharePoint site or departmental shared drive, approval must be requested from, and granted by, a member of Internal Audit.

Eversource's Executive Risk Management ("ERM") group also houses reports in their departmental shared drive, which is currently accessible only by the four employees within the group. ERM also utilizes a SharePoint site in collaboration with Internal Audit. This SharePoint site is currently accessible to the four employees in the ERM group and employees in the Internal Audit group. ERM manually maintains and verifies that access to the SharePoint location is granted only to those who require it. The ERM departmental shared drives are maintained administratively by IT to ensure that access remains with those who require it and are approved to receive access by ERM.

Data response ALLCO-066i identifies the Eversource employees and attorneys that the Internal Audit worked with in preparing the privileged reports as well as those employees who were sent a copy of the privileged reports.

Date Filed: October 27, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray, and Ronald S. Smith
Request from: ALLCO

Question:

(Follow-up to ALLCO-065 through ALLCO-073 — the facts underlying the Withheld Reports.) Without regard to any privilege claimed for the reports themselves, state: (a) the date on which the Legal Department requested or directed each audit, and the date on which the engagement memorandum for each was issued; (b) whether an audit of the ISO-New England load-settlement process or of the procurement organization appeared in the Internal Audit Department's approved annual audit plan for 2025 or 2026 before the Legal Department's direction, and if so when it was added; (c) whether the workpapers for each audit are maintained in AutoAudit in the same manner as the workpapers for the audits listed in the Company's response to OCC-307; (d) each corrective action, process change, resettlement request, refund, or accounting adjustment that the Company, Eversource Energy Service Company, or any affiliate has made as a result of either audit, with the date and amount; (e) whether any error in the reporting or settlement of load with ISO New England was identified for Connecticut, Massachusetts, or New Hampshire, the period affected, and the dollar amount of any over- or under-settlement; and (f) whether any amount so identified is reflected in the Test Year, Test Year Pro Forma, or Rate Year cost of service, with the schedule and workpaper reference.

Response:

Please refer to the Company's responses to ALLCO-065[i], ALLCO-066[ii], ALLCO-067[iii], ALLCO-068[iv], ALLCO-069[v], ALLCO-070[vi], ALLCO-071[vii], ALLCO-072[viii] and ALLCO-073[ix], which constituted discovery Set 7 for ALLCO, and provided sufficient information to be responsive to Allco's inquiry.

Prior Referenced Responses:

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[i] ALLCO-065 Question:

For each of the Withheld Reports, identify each person who requested, directed, authorized, approved, or was consulted concerning the initiation, scope, or terms of the engagement — stating for each person his or her name, title, and employer entity (specifying whether the person is employed by the Company, by Eversource Energy Service Company, or by another affiliate, and whether the person is an attorney) — state the date and form (written or oral) of each such request or direction, and identify and produce each engagement memorandum, scoping document, work plan, annual audit-plan entry, or other written directive or communication concerning the initiation or scope of either engagement; for any such document withheld on a claim of privilege, provide a log entry stating its date, author, all recipients, and the basis of the claim.

ALLCO-065 Response:

Load Settlement:
This report was prepared by Internal Audit at the request and under the direction of the Company's Legal Department ("Legal") in view of pending and threatened litigation (the "Privileged Load Settlement Report"). The request from Legal (via a meeting discussion) was made to Internal Audit on April 25, 2025. The engagement memo, with the scope and objectives approved by Legal, was issued on May 19, 2025. The engagement memo states that the work was performed "under Legal's directions". The Privileged Load Settlement Report dated January 7, 2026, relates to the process the Company's affiliates use to report and settle energy loads in the ISO-New England load settlement system. The report was issued by R. S. Smith, Vice President-Internal Audit & Security and M. M. Carlson, Manager, to the Eversource Legal Department on January 7, 2026.

Procurement:
Legal requested that Internal Audit conduct a privileged and confidential assessment and generate a report for Legal (the "Privileged Procurement Report"). The Privileged Procurement Report was finalized on June 4, 2026, and is labeled as "CONFIDENTIAL ATTORNEY-CLIENT PRIVILEGED." The Privileged Procurement Report is addressed from R. S. Smith, Vice President-Internal Audit & Security to Vincent Pace, Assistant General Counsel in the Eversource Legal Department.

[ii] ALLCO-066 Question:

For each of the Withheld Reports, identify every person who has received, been shown, been briefed on, or been given access to the report or any draft, portion, excerpt, summary, or description of its findings — whether in written form, by electronic access, by presentation, or orally — stating for each person: name; title; employer entity; whether the person is an attorney; the date and format of the disclosure; the purpose of the disclosure; and the specific job function that is contended to have required that person's access to the report's contents. The response should specifically address any disclosure to: (a) officers or directors of the Company, of Eversource Energy, or of any affiliate; (b) any board of directors or board committee, including any audit committee; (c) personnel of the Internal Audit Department; (d) personnel of the procurement organization or of any business unit responsible for load settlement; (e) outside counsel; (f) any outside consultant, advisor, or auditor, including FTI Consulting, Overland Consulting, and the Company's financial statement auditor; (g) personnel of any affiliate; and (h) any governmental agency or any party to any other proceeding.

ALLCO-066 Response:

Load Settlement:
The draft Privileged Load Settlement Report was issued on 12/8/2025 to the attorney from the Eversource Legal Department ("Legal") advising the Company; and three employees from the Eversource Energy Supply Department with responsibility for load settlement processes. The final Privileged Load Settlement Report was issued on 1/7/2026 to three attorneys from Legal responsible for advising and representing the Company, and the following business representatives with a need to know: three employees from the Eversource Electric Supply Department; six Eversource Executive Vice Presidents; two employees from Eversource Customer Operations; three employees from Eversource IT; the VP of Accounting; and two individuals from the Company's external auditing firm. The report was then issued on 1/12/2026 to Eversource's Chairman, President and Chief Executive Officer, along with his assistant and the Executive Vice Presidents of the department. 1+3= 4, Final report 3+3+6+2+3+1+2= 20.

Procurement:
The draft Privileged Procurement Report was issued on 5/13/2026 to two attorneys from Legal responsible for advising the Company and the Procurement Department regarding the matters contained in the draft; and four employees in the Eversource Procurement Department. The final Privileged Procurement Report dated 6/4/2026 was issued to four attorneys from Legal responsible for advising the Company and the Procurement Department regarding the matters contained in the draft; as well as four employees in the Eversource Procurement Department.

The Company's response to ALLCO-067i identifies the electronic database(s) in which the two above-described privileged reports are stored.

[iii] ALLCO-067 Question:

For each of the Withheld Reports, identify each information system, repository, drive, or platform in which the report or any draft of it is or has been stored; describe the access controls applied; state the number of persons who hold or have held access credentials to each such location; and state whether any access log exists and, if so, identify its custodian.

ALLCO-067 Response:

The Eversource Internal Audit Department ("Internal Audit") houses reports in a departmental shared drive, an online SharePoint site and the departmental work paper system (AutoAudit). This data response identifies where the privileged reports are stored electronically and how many Eversource employees have access to those electronic folders.

AutoAudit is accessible only to the Internal Audit staff (currently 19 Eversource employees) as approved by the Internal Audit Department Vice President. Auto Audit access is administered within the Internal Audit department to verify that access remains with those that have a need to access it.

The Internal Audit departmental shared drive and the online SharePoint site are accessible only to the Internal Audit staff, as well as the Internal Audit Department's Executive Assistant (for a current total of 20 Eversource employees), as approved by the Internal Audit Departmental Vice President. In order for another Eversource employee to access the SharePoint site or departmental shared drive, approval must be requested from, and granted by, a member of Internal Audit.

Eversource's Executive Risk Management ("ERM") group also houses reports in their departmental shared drive, which is currently accessible only by the four employees within the group. ERM also utilizes a SharePoint site in collaboration with Internal Audit. This SharePoint site is currently accessible to the four employees in the ERM group and employees in the Internal Audit group. ERM manually maintains and verifies that access to the SharePoint location is granted only to those who require it. The ERM departmental shared drives are maintained administratively by IT to ensure that access remains with those who require it and are approved to receive access by ERM.

Data response ALLCO-066i identifies the Eversource employees and attorneys that the Internal Audit worked with in preparing the privileged reports as well as those employees who were sent a copy of the privileged reports.

[iv] ALLCO-068 Question:

For each of the Withheld Reports: (a) identify the specific litigation, proceeding, or claim that the Company contends was anticipated at the time the report was commissioned, and state when and how the Company contends that anticipation arose; (b) state whether the report, its findings, or information derived from it has been used, referenced,

or relied upon in connection with this Application or any testimony or exhibit in this docket, the proceeding in Docket No. 25-01-03, FERC Docket No. EL26-5-000, or any other proceeding; and (c) state whether the report, its findings, or information derived from it has been used in connection with any remediation, process improvement, or "responsiveness" initiative — including the modifications and improvements to the load settlement system, processes, and controls, and the improvements to procurement practices and preparedness, described in the Company's Objection to Motion No. 40 — and identify each such use.

ALLCO-068 Response:

Load Settlement:

(a) This report was prepared by Internal Audit at the request and under the direction of the Company's Legal Department attorneys in view of potential litigation (the "Privileged Load Settlement Report"). The Privileged Load Settlement Report dated January 7, 2026, relates to the process the Company's affiliates use to report and settle energy loads in the ISO-New England ("ISO-NE") load settlement system. This report was issued by R. S. Smith, Vice President-Internal Audit & Security and M. M. Carlson, Manager, to the Eversource Legal Department on January 7, 2026.

Pending litigation in question includes the FERC proceeding in Complaint of BP Energy Retail Company LLC v. ISO New England Inc., Eversource Energy and NSTAR Electric Company, dated Oct. 14, 2025, FERC Docket No. EL26-5-000 ("BPERC Complaint"). In this FERC proceeding, BP Energy Retail Company LLC ("BPERC"), a competitive energy supplier in Massachusetts, filed the referenced complaint at FERC pursuant to Sections 206 and 306 of the Federal Power Act, Rule 206 of the Federal Energy Regulatory Commission's Rules of Practice and Procedure, and to the extent, applicable, Section 6.3.6 of Exhibit ID of the ISO-NE Billing Policy.

The BPERC Complaint was filed against ISO-NE, Eversource Energy and NSTAR Electric Company, seeking relief from certain invoices issued by ISO-NE based on load it claims was incorrectly assigned to it by Eversource Energy and NSTAR Electric Company solely in Massachusetts through the load settlement process caused by Omni software in or around June of 2024. The Privileged Load Settlement Report has been used in connection with the above pending and potential litigation.

(b) Please refer to the Company's response to subpart (a).

(c) Please refer to the Company's response to subpart (a).

Procurement:

(a) In CL&P's 2025 Rate Adjustment Mechanism ("RAM") proceeding in Docket No. 25-01- 03, PURA concluded that CL&P's procurement practices created a risk of potential adverse findings in a future docket, such as the next RAM docket or rate case, stating in relevant part that "the Authority will continue to review the Company's implementation of procurement practices . . . . The violations documented herein and any failure by the Company to improve its procurement practices and compliance therewith may be indicative of inefficient and imprudent management." (Docket No. 25-03-01, August 13, 2025, Decision at 32)(emphasis added.) Subsequently, in Docket No. 24-12-01, PURA's November 5, 2025, final decision imposed a return on equity penalty on CL&P's affiliate, Yankee Gas, based on PURA's finding that the Eversource Procurement Department's "recordkeeping gaps impair the transparency of the procurement process, and in turn weaken corporate accountability and the Authority's ability to conduct effective oversight. For the foregoing reasons, the Authority concludes that an ROE reduction is warranted for imprudent record management and procurement practices." (Docket No. 24-12-01, November 5, 2025, Decision at 17.) PURA's decision therefore admonished the Company that its explanations about procurement practices did

"not release the Company from its responsibility to maintain adequate [procurement] records. The difference between the ultimate contract award and the RFP documentation should be clear, unambiguous, and maintained in a verifiable manner." (Id.)

In light of these regulatory developments, CL&P and its legal counsel reasonably expected that procurement practices would be the subject of further litigation before PURA in the contested 2026 RAM proceeding in Docket No. 26-01-03 and the contested rate case in this docket. An Eversource Attorney therefore asked Internal Audit to undertake, at his direction, a privileged and confidential assessment of procurement practices and documentation and generate a report for the Legal Department so that Legal could provide advice and recommendations regarding alignment with regulatory expectations (the "Privileged Procurement Report"). The Privileged Procurement Report was finalized on June 4, 2026, and is labeled as "CONFIDENTIAL ATTORNEY-CLIENT PRIVILEGED." The Privileged Procurement Report is addressed from Ronald Smith, Vice President of Eversource Internal Audit & Security to Vincent Pace, Assistant General Counsel in the Eversource Legal Department who was responsible for providing legal advice and representation to the company in connection with the aforementioned regulatory proceedings.

(b) Please refer to the Company's response to subpart (a).

(c) Please refer to the Company's response to subpart (a).

[v] ALLCO-069 Question:

Identify every internal audit, review, or assessment of (a) the procurement organization or the Company's procurement practices, and (b) the load settlement process or the reporting and settlement of energy loads, performed in whole or in part during 2018 through 2026 stating for each: its title; date; author(s); addressee(s); whether any claim of privilege or work-product protection has been asserted over it; and whether it was produced in response to OCC-307, EOE-057, or any other discovery request in this docket. For each such audit over which privilege is asserted, state every fact that the Company contends distinguishes it from the audits of the same subject matter that the Company produced without any claim of privilege.

ALLCO-069 Response:

(a) **Procurement**

Report Issue Date	Audit Report #	Audit Report Title	Existing Record Citation, if Applicable
9/20/2019	19-39	Procurement - Investment Recovery Follow-up Audit	Provided in EOE-057, Attachment 2 CONFIDENTIAL, REDACTED FOR RELEVANCE
3/04/2020	20-19	Procurement PO & Contract Audit	Provided in EOE-057, Attachment 3 CONFIDENTIAL
3/11/2021	21-15	3rd Party Vendor Management Audit	
1/31/2023	23-11	Procurement – Sole Sourcing Audit	Provided in EOE-057, Attachment 4 CONFIDENTIAL

8/06/2025	25-27	Procurement Compliance Audit	Cited in OCC-307[i] and produced in EOE-057, Attachment 6 CONFIDENTIAL, AND REDACTED FOR RELEVANCE
1/08/2026	26-06	Supplier Relationship Management Audit	Produced in EOE-057, Attachment 7 CONFIDENTIAL

(b) **Load Settlement**

Report Issue Date	**Audit Report #**	**Audit Report Title**	**Existing Record Citation, if Applicable**
6/23/2020	20-25	Metering and Load Management Review	See footnote (a) below
5/12/2023	23-18	Load Settlement Process Audit	See footnote (a) below

Fn. (a) This report was not provided in OCC-307 because that interrogatory requested information from the period 2024 to present. This report was not provided in response to EOE-057 because that interrogatory was limited to the procurement function.

The June 4, 2026, Privileged Procurement Report was listed in the Company's response to EOE- 057ii and OCC-307. The Company explained the actual report was not provided because it was protected by the attorney-client privilege and work product doctrine.

The January 7, 2026, Privileged Load Settlement Report was listed in the Company's response to OCC-307. The Company explained the actual report could not be provided because it was protected by the attorney-client privilege and work product doctrine.

[vi] ALLCO-070 Question:

For each of the Withheld Reports, identify and produce every pre-existing document, record, data set, system extract, policy, procedure, contract, purchase order, invoice, prior audit report, or other material that the Internal Audit Department collected, reviewed, considered, or relied upon in performing the assessment. A pre-existing business record does not become privileged by being gathered by auditors or transmitted to counsel; for any item nonetheless withheld, provide a log entry stating its date, author, custodian, and the basis of the claim.

ALLCO-070 Response:

Load Settlement Privileged Review
To perform the privileged review, the following was obtained from management responsible for the processes and assessed on a sample basis by Internal Audit:

- Policies and procedures
- Reports, and supporting data, that support the load settlement process
- Access privileges to key data that supports the load settlement process
- Documentation to support ISO billings and payments

Procurement
To perform the privileged review, Internal Audit reviewed a sample of contracts and supporting

documentation for those contracts.

[vii] ALLCO-071 Question:

For each of the Withheld Reports, identify: (a) each member of the Internal Audit Department or other person who performed work on the engagement, stating name, title, and role; and (b) each person interviewed or consulted in the course of the engagement, stating name, title, employer entity, the date(s) of the interview or consultation, and the subject matter addressed.

ALLCO-071 Response:

Work on the Privileged Load Settlement Report was performed by one member of the Eversource Internal Audit Department reporting to the Audit Manager under the direction of the Legal department. Over the course of the engagement, discussions were held with two attorneys in the Eversource Legal department; eight individuals from the Eversource Energy Supply department; four individuals from the Eversource IT department; and one individual from the Eversource Regulatory department.

Work on the Privileged Procurement Report was performed by two members of the Eversource Internal Audit department reporting to the Audit Manager under the direction of the Legal department. Over the course of the engagement, discussions were held with two individuals from the Eversource Legal department and two individuals from the Eversource Procurement department.

[viii] ALLCO-072 Question:

Separately from any legal advice, state the facts ascertained in each assessment. For the Load Settlement Report: describe the load settlement process as it existed during the period assessed, including the systems used; the data flows from metering through submission to ISO-New England; the entities whose load the Company reports and settles; each category of error, exception, or control deficiency identified; and any resettlement, correction, or restatement history reviewed, with amounts. For the Procurement Report: identify the procurement functions, practices, and categories of transactions reviewed; the standards or criteria against which they were assessed; and each factual finding concerning documentation, recordkeeping, competitive bidding, or compliance. If the Company contends that any responsive fact is itself privileged, identify the subject matter of the withheld fact and state the basis for the contention.

ALLCO-072 Response:

Load Settlement
"Load settlement" is the FERC jurisdictional process that involves calculating hourly system loads (energy used) assuming generation quantities1 and tie-line data and allocating that load to the energy suppliers based on metering and customer billing data. The data is then submitted to Independent System Operator New England (ISO-NE). The process is heavily dependent on data received from Eversource billing and meter systems. For an explanation for how load reducers affect load settlement and ISO-NE reported hourly loads, refer to ALLCO-095i.

During the period assessed, the Load Settlement Department (LS) utilized a load settlement application system, which is still used today, to accept multiple system interfaces that feed data from the Eversource billing systems, meter databases, and historical ISO-NE provided data. These interfaces route any metering data into staging tables and then finally into the load settlement application. The application is configured to send an email notification to IT (Information Technology) support and LS when there is an issue with the data import process. Once resolved, LS performs and verifies any system calculations and performs a review of any missing metering data. Once completed, LS then exports the data and sends the results to ISO-NE and relevant stakeholders.

During the period assessed, LS performed a monthly scrub process to compare the load settlement application entries with the billing systems of record. This is a catchall process that captures any differences between the systems for key fields, such as rates assigned, suppliers, and status that occurred during the month.

The focus of the work performed by Internal Audit is described in the response to ALLCO-070ii.

Procurement:
CL&P and its legal counsel reasonably expected that procurement practices would be the subject of further litigation before PURA, in the contested 2026 RAM proceeding in Docket No. 26-01- 03 and the contested rate case in this proceeding. Regarding the portion of this interrogatory that asks the Company to "identify the procurement functions, practices, and categories of transactions reviewed" to prepare the Privileged Procurement Report – and which also asks the Company to identify "the standards or criteria against which they were assessed" – an Eversource attorney asked Internal Audit to undertake a privileged and confidential assessment of the alignment of procurement practices with regulatory expectations and generate a report for the Legal Department.

[ix] ALLCO-073 Question:

Identify every change to the procurement organization's practices, documentation, or controls, and every modification or improvement to the load settlement system, processes, or controls, that has been adopted, implemented, or planned since January 1, 2026 — including those made "in connection with" either of the Withheld Reports — stating for each: the date; a description of the change; the person(s) responsible; and the documents reflecting it, and produce the non-privileged documents so identified. Operational changes made to systems and practices are facts, whatever prompted them.

ALLCO-073 Response:

The Load Settlement Department (LS) at Eversource pursues a continuous improvement process where LS regularly reviews its policies and procedures as well as IT systems that it uses. Since January 1, 2026, LS has implemented additional weekly and monthly meetings to review all workstreams LS is involved in to ensure that resources are efficiently allocated and all team members are aware of all the current and upcoming workstreams. Additionally, LS has added new reviews associated with RBAs and criteria thresholds related to controls of preliminary versus resettlement data. None of these process improvements were in connection with, or as a result of, either of the Withheld Reports.

The Procurement Department manages a complex and enterprise-wide operation that similarly engages in initiatives for continuous assessment, improvement and innovation, with regular evaluation of its policies, procedures, and controls. For example, Procurement has recently updated the Procurement Policy and Procurement Manual to better delineate the categories and activities within and outside Procurement's scope. Procurement is also in the early stages of evaluating other potential future enhancements. However, none of these updates were made in connection with, or as a result of, either of the Withheld Reports.

Date Filed: October 27, 2026

Witness: Counsel
Request from: ALLCO

Question:

(Follow-up to ALLCO-102 — persons, rates, and prior review.) ALLCO-102 asked the Company to identify each person who established, calculated, approved, or revised the overhead loader percentages and each person or group with authority to approve deviations (subpart (a)); to state whether each loader was developed by CL&P, ESC, Burns & McDonnell, or another entity (subpart (c)); and to state whether any loader was reviewed for consistency with actual incurred costs before December 2024 (subpart (d)). The response names four departments and attaches a methodology document "Last Updated: 5/16/25." State: (a) by name and title, each person in the ESC Investment Planning, Corporate Accounting, Plant Accounting, and Accounts Payable departments who calculated or approved the CL&P rate for each cost element (ZNP, ZPB, ZGS, ZST, ZLO, ZMI, ZAS, ZEL, ZEB, ZVE, and any other loader applied to distribution construction work orders) in each year 2017 through 2026, and each person or group with authority to approve a deviation; (b) the rate for each such cost element in effect for CL&P in each year 2017 through 2026, with the effective date of each change, in native format; (c) the annual rate-calculation workpapers for each cost element for 2017 through 2026; (d) each version of the methodology document in force before May 16, 2025, and the changes made on that date; (e) whether any loader was developed, recommended, or benchmarked by Burns & McDonnell or any other outside firm, identifying the firm and the engagement; and (f) the answer to subpart (d) of ALLCO-102 — whether any loader percentage applied to interconnection charges was reviewed for consistency with actual incurred costs before December 2024, identifying each review, its date, author, and conclusion.

Response:

CL&P objects to this request on the ground that it is an improper effort by ALLCO to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Date Filed: October 27, 2026

Witness: Counsel
Request from: ALLCO

Question:

(Follow-up to ALLCO-102, Attachment 1 — application of the clearing-rate loaders to customer-funded work orders.) ALLCO-102, Attachment 1 states that the Administrative Salaries & Expense (AS&E) overhead "is applied to all capital work order charges … excluding the following: CIAC, Reimbursables, AFUDC, Salvage, UVLs and AS&E," and that the AS&E, Miscellaneous Distribution Expense Capitalization (MDEC), and Engineering & Supervision (E&S) rates are "fixed clearing rate[s]" maintained "to maintain a balance equal to $0 to +/- 1 month of activity in the clearing work orders." State: (a) whether the exclusion of "CIAC" and "Reimbursables" from the AS&E base refers to cost elements credited to a work order or to work orders that are funded by customer contributions or reimbursements, and identify the cost elements (A21, A61 through A69, LCO, M15, U01 through U10, UVL, ZAS, Z02) to which the words "CIAC" and "Reimbursables" correspond; (b) whether AS&E, MDEC, E&S, ZPB, ZGS, ZNP, and ZVE were applied, in each year 2017 through 2025, to work orders for distributed-generation interconnection facilities and upgrades whose cost is reimbursed in whole or in part by the interconnection customer, and the authority (tariff, Guideline provision, Authority order, or Company policy) for doing so; (c) whether the amount loaded to a customer-reimbursed interconnection work order by a clearing-rate loader represents costs incurred for that work order or a pro-rata share of a company-wide pool of costs that would otherwise be allocated to the Company's own capital projects; (d) whether amounts recovered from interconnection customers through those loaders are credited to the corresponding clearing work orders — thereby reducing the overhead allocated to projects in Exhibits CLP-ADDITIONS-1 through -6 and in rate base — or are retained by the Company, identifying the accounting entries; (e) the total amount of each loader recovered from interconnection customers in each year 2017 through 2025; and (f) the mechanism by which the indirect and overhead amounts shown on the distributed-generation interconnection project closing reports in Exhibit CLP-ADDITIONS-6 Supplemental (filed October 1, 2026) come to range from roughly 40 percent to more than 130 percent of direct cost, and whether the Company contends that each such amount reflects costs actually incurred for the project on which it was charged.

Response:

CL&P objects to this request on the ground that it is an improper effort by ALLCO to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action

No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Date Filed: October 27, 2026

Witness: Counsel
Request from: ALLCO

Question:

(Follow-up to ALLCO-103 and ALLCO-112 — final accountings.) The Company states that the final-accounting process "is performed manually and is not tracked or maintained in PowerClerk," that the data "is entered and tracked across multiple systems," and that Section 1.2 of the Interconnection Guidelines provides that "[c]ost estimates provided to applicants will be subject to a six-month true-up." State: (a) each system in which final accountings, reconciliations of estimated to actual cost, and resulting refunds or bills are recorded, and the fields each maintains; (b) the department and the persons (by title) responsible for performing final accountings and for issuing final-accounting reports to interconnection customers, and the number of full-time equivalents assigned to that function in each year 2017 through 2025; (c) for each year 2017 through 2025, the number of distributed-generation interconnection projects for which Company construction was completed, and of those the number for which a final accounting was issued within six months of completion, within one year, and more than one year after completion, derived from whatever system or records are available; if the Company contends it cannot derive these figures, state the number of person-hours it estimates the review would require and the records that would have to be consulted; (d) whether the Company has any process, report, metric, or control for monitoring compliance with the six-month true-up in Section 1.2, and if so identify it and produce the most recent output; and (e) whether the Company has ever reported to the Authority, in any docket or compliance filing, the number or timeliness of interconnection final accountings, identifying each.

Response:

CL&P objects to this request on the ground that it is an improper effort by ALLCO to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Date Filed: November 05, 2026

Witness: Warren R. Boutin and Andrew C. Belden
Request from: ALLCO

Question:

(Follow-up to ALLCO-084 and ALLCO-085 ― pre-construction collections.) The Company states that it "does not and has not requested deposits, prepayments or security from developers and distribution generation interconnection customers," and that interconnection-related cash is deposited into the Company's Bank of America operating account and commingled "for working capital needs." Section 1.2 of the Guidelines, as quoted by the Company in ALLCO-132, provides for an Interconnection Agreement "with payment milestones included within the Agreement." State: (a) whether, under the Company's form of Interconnection Agreement and practice in each year 2017 through 2025, the interconnection customer is required to pay all or part of the estimated cost of upgrades and interconnection facilities before the Company incurs that cost, and if so the payment milestones and the percentage of estimated cost payable at each; (b) the basis on which the Company contends that such payments are not "prepayments"; (c) for each year 2018 through 2025, the total amount collected from interconnection customers under payment milestones, the total expended on the corresponding work orders in that year, and the balance of collected but unexpended customer funds at year-end (ALLCO-085, subpart (e)); (d) the average and median interval, in days, between the Company's receipt of a milestone payment and the completion of the work it funded, for projects completed in each year 2020 through 2025; (e) the amount of the "earnings credit" netted against the Company's bank fees in each year 2020 through 2025, and the portion attributable to interconnection-customer balances; and (f) the amount of short-term borrowing the Company avoided, and the interest cost avoided, in each year 2020 through 2025 by reason of holding interconnection-customer funds as working capital (ALLCO-108, subpart (c)).

Response:

a. Interconnection customers are responsible for the costs of upgrades and interconnection facilities necessary to accommodate their projects. The Company's Interconnection Agreements establish payment milestones associated with those costs. Utility project costs and financial commitments arise throughout the project lifecycle, including engineering, procurement, material acquisition, and construction, and therefore are not limited to the commencement of physical construction. Accordingly, milestone payments may be required before physical construction begins. The applicable payment milestones and amounts are established in the Interconnection Agreement based on the project and are not expressed as a uniform percentage applicable to all projects. This structure appropriately places responsibility

for project-driven upgrade costs and associated financial risks on the interconnection customer rather than the Company or its ratepayers.

b. The payments received are the customer's share of the cost to interconnect the system.

c. Please refer to ALLCO-178, Attachment 1.

d. The Company's systems do not record this data. It would require a substantial manual effort to assemble the data to provide a response; therefore, it is not feasible for the Company to provide a response to this subpart.

e. This information is not readily available, and no such prior analysis exists.

f. The Company does not borrow money for customer projects and is not avoiding short term borrowing. No such prior analysis exists.

Date Filed: November 03, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray, Leanne M. Landry, Warren R. Boutin, and Jeffrey D. Turano
Request from: ALLCO

Question:

(Follow-up to ALLCO-108 and ALLCO-004 ─ refund liabilities.) The Company confirms (ALLCO-004) that a refund obligation determined on final accounting "is recorded as a liability on the Company's books until the payment is issued," but did not answer subparts (a), (b), or (d) of ALLCO-108. For refund obligations to interconnection customers generally (not limited to Allco or its affiliates), state: (a) the FERC account and sub-account in which such liabilities are recorded; (b) the balance of computed but unpaid interconnection refunds at the end of each year 2019 through 2025 and at the most recent month-end; (c) whether and where that balance is reflected in the Test Year and Rate Year balance sheet, rate base, cash working capital, or lead-lag study in this docket; (d) the Company's policy and standard timeline for paying a computed refund, by reference to Section 5.3.2 of the Interconnection Agreement and any internal procedure, and the person by title who authorizes payment; and (e) a schedule, in native format and with customers other than Allco anonymized, of each interconnection refund computed from January 1, 2017 to the present, showing the date computed, the amount, the date paid, and the amount outstanding.

Response:

CL&P objects to this request on the ground that it is an improper effort by Allco to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Without waiving said objections, the Company responds as follows:

a. Please refer to the Company's response to ALLCO-001[i] for the FERC accounts.

b. Please refer to the above-stated objections.

c. Please refer to the Company's response to ALLCO-157[ii], sub part (d), where these balances are addressed.

d. The PURA-approved form of Interconnection Agreement requires that a refund be issued within thirty (30) days of the provision of the final accounting report. Unless the refund is the subject of a dispute, Eversource issues the refund in accordance with the Interconnection Agreement.

e. Please refer to the above-stated objections.

Prior Referenced Responses:

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[i] ALLCO-001 Question:

Identify each FERC account in which the Company records CIAC and other amounts collected from interconnection customers for interconnection studies, upgrades, and overheads, and state the balance in each such account at the end of each year 2018 through 2025 and as of the most recent month available.

ALLCO-001 Response:

CL&P objects to this request on the ground that it is an improper effort by Allco to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit. Without waiving said objection, the Company records CIAC activity from interconnection customers to FERC Account No. 252500. The table below summarizes the end of year balance in FERC Account No. 252500 from 2018 through June 2026.

Year	Balance
December 2018	($5,569,769)
December 2019	($5,038,280)
December 2020	($9,076,090)
December 2021	($25,399,399)
December 2022	($11,263,859)
December 2023	($7,796,182)
December 2024	($10,334,276)
December 2025	($23,605,408)
June 2026	($28,277,769)

[ii] ALLCO-157 Question:

(Follow-up to OCC-676 and ALLCO-059 — customer advances and interconnection deposits.) OCC-676 states that the Company has excluded customer advances from rate base since Docket No. 14-05-06 because "they are refundable

and the Company does not have use of these dollars." ALLCO-059 states that Account 252500 held ($28,277,769) of interconnection customers' payments at June 30, 2026. (a) State whether the funds recorded in Account 252500 and in any other customer-advance or CIAC-deposit account are held in a segregated or escrow account or are commingled with the Company's general funds, and identify the account(s) and institution(s). (b) If commingled, state whether those funds are available to and used by the Company for working capital, construction, or any other purpose pending final accounting, and reconcile that use with the statement that the Company "does not have use of these dollars" and with OCC-677, which attributes the increase in customer advances since December 2025 to $14.5 million received from five NB-12 line-extension customers for projects that "are currently in construction." (c) State whether any interest is paid or credited to interconnection customers on advances held pending final accounting or refund, and the tariff, agreement, or policy provision governing it. (d) State whether customer advances and CIAC deposits are reflected in the Company's cash working capital or lead-lag analysis in this Application and, if so, where; if not, explain why customer funds held for months or years are excluded from the working-capital determination. (e) Produce the Company's response to OCC-072 in Docket No. 14-05-06 and identify the page of the Final Decision in that docket on which the Company relies.

ALLCO-157 Response:

a. Please refer to the Company's responses to ALLCO-001i, ALLCO-002ii, and ALLCO 004iii.

b. Please refer to the Company's response to subpart (a) and OCC-935iv. The Company keeps enough cash on hand in order to refund customer advances if/when they come due.

   For primary extensions and modifications under PURA-approved New Business Policy NB-12 ("NB-12 Policy"), a customer may make the required advance payment to the Company via wire transfer or letter of credit. For advance payments made via wire transfer, per the NB-12 Policy, the Company credits advances to:

AU	CCC	In Blank Column
1D	349	25201

The Company also authorizes refunds, when appropriate, charging to this same account. This advance payment is refunded in full, without interest, when the extensions and modifications are considered by the Company to have been put into full use.

c. The PURA-approved Interconnection Guidelines and form of Interconnection Agreement do not authorize the payment of interest on final accountings that result in an Overpayment to be refunded to the interconnecting customer, and the PURA-approved NB-12 Policy states that advances will not accumulate interest.

d. Customer advances and CIAC deposits are not reflected within the Company's cash working capital or lead-lag analysis.

e. The relevant language from the Company's response to OCC-072 in Docket No. 14-05-06 is provided in the Company's response to OCC-676v. Monthly balances of customer advances between 2009 and 2014 are not relevant to the instant proceeding. To answer the remainder of the subpart, OCC-072 stated, in relevant part "The Company has not included customer advances in the test year or rate year as they are refundable and the Company does not have use of these dollars." The Final Decision in Docket No. 14-05-06 did not comment on the treatment of customer advances.

Date Filed: October 27, 2026

Witness: Counsel
Request from: ALLCO

Question:

(Follow-up to ALLCO-110 — Form 556 and the CIAC fee.) Subparts (b) and (c) of ALLCO-110 concern all interconnection customers, not Allco alone. State: (a) the written policy, tariff provision, or Authority order under which a "CIAC Fee" or percentage CIAC is collected from interconnection customers and later refunded upon submission of FERC Form 556, or state that none exists and describe the practice, its origin, and the person by title who established it; (b) for each year 2017 through 2025, the number of interconnection projects for which a CIAC fee or percentage CIAC was collected from a customer that had submitted, or later submitted, Form 556, the total amount collected, the total refunded, the average interval between collection and refund, and the amount still held; (c) the FERC account in which CIAC-fee collections and refunds are recorded and whether the balance is included in Account 252500 as reported in ALLCO-001; (d) why percentage CIAC is collected at the outset from qualifying facilities whose Form 556 certification is on file rather than not charged; and (e) whether any interest or carrying charge is paid to the customer on the refunded amount for the period it was held.

Response:

CL&P objects to this request on the ground that it is an improper effort by ALLCO to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Date Filed: October 27, 2026

Witness: Counsel
Request from: ALLCO

Question:

(Follow-up to ALLCO-111 — records and substantiation requests of interconnection customers generally.) State: (a) whether the Company maintains, for distribution-generation interconnection work orders, the construction work-order records described in 18 C.F.R. Part 101, Electric Plant Instruction 4(C), and the Company's retention period for such records; (b) the Company's policy, if any, on furnishing invoices, general-ledger detail, work-order cost detail, or other transaction-level substantiation to an interconnection customer that disputes a charge or requests support for a final accounting, and the person by title who decides whether to furnish it; (c) the number of requests for such substantiation received from interconnection customers in each year 2017 through 2025 and, of those, the number granted in full, granted in part, and refused; and (d) whether any Authority order, Guideline provision, or Interconnection Agreement term, in the Company's view, entitles an interconnection customer to such substantiation, identifying each.

Response:

CL&P objects to this request on the ground that it is an improper effort by ALLCO to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Date Filed: October 27, 2026

Witness: Warren R. Boutin and Andrew C. Belden
Request from: ALLCO

Question:

(Follow-up to ALLCO-113 and ICC-019 — complaints and disputes concerning interconnection charges.) ICC-019 states that since January 2020 "there have been instances of customers reaching out to PURA EOE to help resolve an issue between CL&P and the customer," but that the Company counts none of them as a "formal interconnection dispute" because it excludes, among other things, "a claim for breach of the Interconnection Agreement." State: (a) the number of such instances in each year 2020 through 2026, by subject matter (including percentage overhead or CIAC charges, differences between estimated and actual cost, delay in final accounting or refund, and requests for substantiation); (b) the number of complaints, disputes, objections, or inquiries on those subjects received directly by the Company, its interconnection group, its customer-advocate or ombudsperson function, or its counsel in each year 2017 through 2026, from customers other than Allco, and the resolution of each; (c) whether the Company tracks such contacts in any system, identifying it; and (d) whether any interconnection customer other than Allco has asserted that the Company breached an Interconnection Agreement, in correspondence, in a regulatory proceeding, or in litigation, since January 1, 2017, identifying each by anonymized identifier, date, subject, and outcome.

Response:

Eversource interprets this question to request information on non-Allco interconnection complaints and disputes, whether formal or informal, that have been escalated internally to Eversource Legal. Such complaints and disputes are handled by a single, internal Legal employee. The Company does not use outside counsel for such complaints and disputes, and the Company does not track interconnection complaints/disputes in any system.

The same Legal employee has handled interconnection complaints and disputes since 2024; therefore, the Company is providing information on complaints/disputes from 2024 to date.

(a) – (b) In the table below, the Company provides the year that the dispute was initiated, whether the dispute is formal or informal (under the Company's analysis in ICC-019[i]), and the subject matter of the dispute. Neither PURA nor PURA EOE has issued a ruling on any of these disputes. In addition, since the Company's submission of ICC-019 on September 22, 2026, there has been a formal dispute submitted to EOE for resolution. This rate case proceeding and the One Big Beautiful Bill Act are the likely impetuses for most of the 2026 disputes.

Year	Formal/Informal	Subject Matter
2024	Informal	Breach of Interconnection Agreement
2024	Informal	Breach of Interconnection Agreement
2026	Informal	Post-Construction – Overpayments & Underpayments
2026	Informal	Construction Timelines
2026	Informal	Responsibility for Construction Costs
2026	Informal	Breach of Interconnection Agreement
2026	Informal	Construction Timelines
2026	Formal	Responsibility for Construction Costs

EOE determined that it did not have jurisdiction over one of the 2024 disputes. PURA declined to address the issue of jurisdiction and ordered mediation for the other 2024 dispute. Two of the 2026 disputes are currently being mediated by EOE.

c. The Company does not track such disputes and complaints in any system.

d. PURA does not have subject matter jurisdiction over claims alleging a breach of the Interconnection Agreement.[1] There have been no non-Allco lawsuits filed in federal or state courts in Connecticut since 2024, alleging a breach of an Interconnection Agreement.

Prior Referenced Response:

[i] ICC-019 Question:

Provide in a chart, separated by year: 1) the number of formal interconnection disputes initiated, 2) the number of formal interconnection disputes that required mediation, 3) the number of formal interconnection disputes that required PURA adjudication.

ICC-019 Response:

A "formal interconnection dispute" is any dispute authorized to be adjudicated by PURA pursuant to the Interconnection Guidelines ("Guidelines"); specifically, Section 5.2 of the Guidelines authorizes PURA to adjudicate disputes related to: (1) one or both of the parties' compliance with specified timelines set forth in the Guidelines and in the Interconnection Agreement; and (2) any EDC interconnection requirement disputed by the customer. The Company does not interpret the term "formal interconnection dispute" to include: (1) any dispute that PURA is not

[1] See, Docket No. 11-12-06, December 20, 2017, ruling on Motion Nos. 94 & 95 at 1-2 (citing Kleen Energy Systems, LLC v. Commissioner of Energy and Environmental Protection, 319 Conn. 367, 380-92 (2015) for the Connecticut Supreme Court precedent that "unless specifically authorized by statute, a state agency does not have jurisdiction to hear and decide contract disputes involving contracts approved by the agency.").

authorized by statute to adjudicate, such as a claim for breach of the Interconnection Agreement; and (2) any dispute that does not follow the formal dispute resolution process set forth in the Guidelines.

Since January of 2020, while there have been instances of customers reaching out to PURA EOE to help resolve an issue between CL&P and the customer, there have been no formal interconnection disputes initiated and, consequently, there has been no mediation or adjudication of such disputes. Section 21.1 of the PURA-approved form of Interconnection Agreement requires that the parties attempt to resolve all disputes promptly, equitably and in good faith prior to following the dispute resolution process in the Guidelines. The Company works with customers to resolve any disputes prior to the potential initiation of a formal interconnection dispute.

Date Filed: November 03, 2026

Witness: Warren R. Boutin and Andrew C. Belden
Request from: ALLCO

Question:

(Follow-up to ALLCO-119 and ALLCO-120 ― pending and withdrawn applications.) State: (a) the precise definition of each row in the ALLCO-120 tables ("Pending >5yrs," "Pending 5 yrs," "Pending 3 yrs," "Pending 1 yr," "Pending <1yr"), including the lower and upper bound of each interval and the date as of which pendency was measured; (b) for each of the 23 Level 2 applications pending more than five years and the 56 pending in the "5 yrs" category, the application number (or an anonymized identifier), the nameplate capacity, the year filed, the substation (which may be anonymized), the current PowerClerk status, the date of the most recent Company action, and the reason the application remains pending; (c) for each of the 94 applications over 2 MW withdrawn between 2020 and 2025, the year filed, the year withdrawn, the stated reason if any, and whether the withdrawal followed the Company's issuance of an upgrade-cost estimate, a system-impact study, or notice of an ISO-New England requirement; (d) given the Company's statement that it "does not deny, reject or cancel projects," the number of applications in each year 2020 through 2025 that were deemed withdrawn, closed, or removed from the queue by the Company for non-payment, non-response, expiration, or any other reason, and the Guideline provision relied on; and (e) the system, other than PowerClerk, in which the Company records whether an application requires electric-power-system modifications or upgrades (ALLCO-119, subpart (f)), and the counts requested in ALLCO-119 subparts (f) and (g) derived from that system.

Response:

CL&P objects to this request on the ground that it is an improper effort by ALLCO to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Without waiving said objections,

a. The information provided in ALLCO-120[i] was referenced from the data originally provided in ALLCO-007[ii]. The interrogatory requested information for pending projects since the application-received date. As an example, pending > 5yrs are projects that are still pending more than 5 years after the application was received.

b-d. CL&P objects to these subparts on the ground that they is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory seeks information that Allco views as relevant to its specific projects.

e. The name of the system is Maximo. The data that is included in ALLCO-119[iii] subparts (f) and (g) is not found in Maximo.

Prior Referenced Responses:

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[i] ALLCO-120 Question:

(Follow-up to ALLCO-057 and ALLCO-007 — pendency.) For all applications pending at December 31, 2025, separately for Level 1, Level 2, and Level 3: (a) state the number pending less than one year, one to three years, three to five years, and more than five years after the application received date recorded in PowerClerk; and (b) for each Level 2 or Level 3 application pending more than three years, identify the application number, the MW AC, the circuit and substation, the current PowerClerk status, the date of the most recent Company action, and the reason the application remains pending. Applicant identities other than Allco and its affiliates may be anonymized.

ALLCO-120 Response:

CL&P objects to this request on the ground that it is an improper effort by Allco to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Without waiving said objections, the Company states as follows:

a. Please refer to the tables below. Please also refer to the Company's response to ALLCO-119i . There are no level 3 projects.

b. Refer to the Company's response to ALLCO-007[ii].

Level 1	
Pending >5yrs	4
Pending 5 yrs	29
Pending 3 yrs	4275
Pending 1 yr	1223
Pending <1yr	1366

Level 2	
Pending >5yr	23
Pending 5 yrs	56
Pending 3 yrs	67
Pending 1yr	134
Pending <1yr	221

[ii] ALLCO-007 Question:

State the number of pending distribution interconnection applications in Connecticut that have been pending for more than one year, more than three years, and more than five years, respectively, as of the most recent date available, and for each application pending more than five years, identify the application number, application date, requested capacity (MW), substation and circuit, and current status.

ALLCO-007 Response:

CL&P objects to this request on the ground that it is an improper effort by Allco to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

Without waiving said objection, the Company maintains and publishes an active interconnection queue for generators greater than 25 kW. The published queue identifies, among other information, the applicable substation, circuit, queue date, and project capacity. The Company also publishes hosting capacity maps that provide location-specific information, including hosting capacity values and DER currently online or in the queue. The information requested regarding individual projects and the applicable substations and circuits is available through the Company's publicly available interconnection resources.1

[iii] ALLCO-119 Question:

(Follow-up to ALLCO-057 — Level 2 and Level 3 applications.) The Company's response to ALLCO-057 confined its figures to Level 1 applications and defined "completed or otherwise closed" as applications that received Permission to Operate. ALLCO-057 asked for all Connecticut DG interconnection applications. For each calendar year 2020 through 2025, separately for Level 2 applications, Level 3 applications, and any other category of

application that is not Level 1, state: (a) the number and aggregate MW AC of applications received; (b) the number that received Permission to Operate; (c) the number withdrawn; (d) the number denied, rejected, or cancelled by the Company; (e) the number pending at December 31 of that year; (f) the number and aggregate MW AC that required electric power system modifications or upgrades; and (g) item (f) as a percentage of items (a), (b), and (e). Provide the schedule in native Excel format derived from PowerClerk, and state why the Company's response to ALLCO-057 omitted Level 2 and Level 3 applications.

ALLCO-119 Response:

Eversource has only Level 1 and Level 2 applications. The reporting included in this response is for Level 2. The Level 1 applications were previously reported in the Company's response to ALLCO-057[i].

a.

Level 2 (≤2 MW)		*Level Type = Level 2 and System Size ≤ 2 MW*			
Calendar Year	(a) # Applications Received	(a) Aggregate MW AC Received	(b) # Received Permission to Operate	(c) # Withdrawn	(e) # Pending at Dec 31
2020	574	207.3	273	121	581
2021	626	117.8	398	150	659
2022	314	110.0	309	96	568
2023	401	92.4	195	84	693
2024	479	138.9	279	165	725
2025	436	91.3	395	72	694
2020–2025	**2,830**	**757.8**	**1,849**	**688**	

b.

Over 2 MW		*Level Type = Level 2 and System Size > 2 MW*			
Calendar Year	(a) # Applications Received	(a) Aggregate MW AC Received	(b) # Received Permission to Operate	(c) # Withdrawn	(e) # Pending at Dec 31
2020	17	140.0	2	7	36
2021	31	146.0	2	12	53
2022	37	276.4	2	19	69
2023	46	281.2	1	27	87
2024	36	184.9	7	24	92
2025	35	158.7	6	5	116
2020–2025	**202**	**1,187.3**	**20**	**94**	

c. Please refer to the Company's responses to subparts (a) and (b) above.

d. The Company does not deny, reject or cancel projects. The Company notifies the customer/developer of action needed, including investments, for the project to move forward. The customer/developer decides if the actions are a viable option for the project.

e. Please refer to the Company's responses to subparts (a) and (b) above.

f. This data is not tracked in Power Clerk. g. The percentages cannot be calculated.

The Company notes that the Company's response to ALLCO-057, which was a follow-up to the Company's response to ALLCO-016ii regarding the proposed Level 1 DER Interconnection Processing metric, requested additional information to what the Company provided in ALLCO016, Attachment 1. ALLCO-057 did not request that Eversource provide information on Level 2 applications, which is irrelevant to the proposed metric. There are no Level 3 applications.

Date Filed: November 03, 2026

Witness: Warren R. Boutin and Andrew C. Belden
Request from: ALLCO

Question:

(Follow-up to ALLCO-122, ALLCO-132, and ALLCO-135 ― ISO- New England review and Guideline timelines, for applications generally.) State: (a) the statute, regulation, Guideline provision, ISO-New England tariff provision or procedure, or Company practice on which the Company relies for the statement in ICC-005 that ISO-New England review is required for generating facilities "over 1 MW," and the date on which the Company first applied that threshold (ALLCO-122, subpart (b)); (b) whether, and under what circumstances, the Company applies ISO-New England review to applications of 1 MW or less (ALLCO-132, subpart (d); ALLCO-135, subpart (d)); (c) for each year 2018 through 2025, the number of applications for which the Company withheld an executable Interconnection Agreement pending an ISO-New England screening, study, or determination, by size class (≤1 MW; >1 MW to 2 MW; >2 MW to 5 MW; >5 MW), and the average and median elapsed time from application to issuance of an executable agreement for those applications; (d) the metrics, timelines, and milestones contained in the monthly PowerClerk report that management reviews (ICC-010; ALLCO-132, subpart (a)), the recipients of that report, and, for each month from January 2024 to the present, the percentage of applications for which each Guideline timeline was met; and (e) each instance since January 1, 2020 in which the Company has notified the Authority that a Guideline timeline was not met, and the reason stated.

Response:

CL&P objects to this request on the ground that it is an improper effort by ALLCO to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Without waiving said objections, generators greater than 1 MW interconnected to the distribution system may be subject to applicable provisions of ISO-NE's Open Access Transmission Tariff

(OATT), Planning Procedures as required by ISO-NE. Please refer to the Company's response to ALLCO-135[i].

Prior Referenced Response:

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[i] ALLCO-135 Question:

(Follow-up to ICC-005 — applications held pending ISO-NE requirements.) The Company's response to ICC-005 states that any generating facility over 1 MW "must comply with ISO-NE rules, including Tariff Section I.3.9 and Planning Procedure 5," and that "[t]he EDC cannot issue an executable Interconnection Agreement until applicable ISO-NE requirements are met." (a) State the date on which the Company first withheld, delayed, or declined to issue an executable Interconnection Agreement on the ground that ISO-NE requirements had not been met, identify the application to which that first occurred, and, if that date differs from the policy adoption date given in response to Q-ALLCO-132(b), explain the difference. (b) Identify, in native (Excel) format, every distribution interconnection application in Connecticut, from January 1, 2018 to the present, to which the practice described in ICC-005 has been applied — that is, every application for which the Company has declined to issue, or has withheld, an executable Interconnection Agreement pending an ISO-NE review, screening, study, determination, or other requirement — stating for each: (i) the application number and PowerClerk identifier; (ii) the nameplate capacity in kW; (iii) the date the application was filed; (iv) the date the Company completed its own Guidelines-process review (or the current Guidelines milestone); (v) the date the Company referred the application to ISO-NE, the ISO-NE process invoked (Section I.3.9 proposed plan application, Planning Procedure 5 screening, Level I/II/III study, or other), and the ISO-NE queue or reference number, if any; (vi) the date of each ISO-NE determination or study result received, and its substance; (vii) the current status of the application with the Company (including whether an executable Interconnection Agreement has been issued and on what date) and with ISO-NE; (viii) the elapsed time from application filing to the issuance of an executable Interconnection Agreement, or to the present if none has been issued; and (ix) whether the applicant was notified in writing that the executable Interconnection Agreement was being withheld pending ISO-NE requirements, and on what date. (c) For each application listed in (b) that was subsequently withdrawn, cancelled, or deemed withdrawn, state the date and the stated reason. (d) State the number of applications in (b) that are 1 MW or less, and for each explain why the ISO-NE requirements described in ICC-005 for facilities "over 1 MW" were applied.

[i]ALLCO-135 Response:

CL&P objects to this request on the ground that it is an improper effort by ALLCO to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Without waiving said objections, the Company complies with the requirements of the PURA-approved Interconnection Guidelines. Please refer to the Company's response to ALLCO-132i.

Date Filed: October 27, 2026

Witness: Counsel
Request from: ALLCO

Question:

(Follow-up to ALLCO-088, ALLCO-096, ALLCO-097, and ALLCO-098 — load-reducer treatment.) ALLCO-088, Attachment 1, presents an "Estimated CL&P Distributed Solar Output" at each ISO-New England monthly peak hour from 2021 through 2025, while the response to ALLCO-088, subpart (e) states that the Company "has not expressly estimated the effect of behind-the-meter or load-reducing generation on peaks, load obligations, or transmission billing determinants." State: (a) the source, method, author, and date of preparation of Attachment 1, and each other purpose for which the Company or any affiliate uses that or any similar estimate (including load forecasting, standard-service procurement, and ISO-New England reporting); (b) the installed distributed-generation capacity (MW AC) assumed for each month in Attachment 1, reconciled to the capacity reported in ALLCO-095; (c) why the estimated output at the monthly peak hour is reported as zero in most months, including months in which the peak hour is 18:00 or 19:00 and daylight remains, and the estimated output at the ISO-New England annual peak hour and at the hour of the Company's own monthly distribution-system peak in each year 2021 through 2025; (d) the mechanism by which, as stated in ALLCO-098, subpart (b), excess generation delivered to the grid by a customer served by one load-serving entity "reduces load and capacity obligations for all load-serving entities" rather than the obligation of the load-serving entity that serves the host customer, by reference to the ISO-New England settlement rules the Company relies on; (e) whether the Company, as standard-service and last-resort-service provider, receives the reduction in energy, capacity, and transmission settlement attributable to load-reducing generation at the premises of its standard-service customers, and where in the standard-service rate or reconciliation that reduction is credited; and (f) whether the Company's standard-service procurement solicitations disclose to bidders any forecast of behind-the-meter generation, and if so produce the most recent such disclosure.

Response:

Eversource objects to this request on the basis of relevance and administrative burden. In terms of relevance, this request seeks information that is not relevant to any request of the Company in this proceeding, which PURA is conducting as a general distribution rate proceeding pursuant to Conn. Gen. Stat. § 16-19, to amend the Company's base-rate schedules. This discovery request is seeking information regarding solar generation, electric generation and supply and load settlement issues and is, therefore, not reasonably calculated to lead to the discovery of evidence that would further the purposes of this proceeding or be relevant to any issue that will be decided in this proceeding.

Under Connecticut case law, evidence is relevant only if it has a tendency to establish the existence of a material fact. United Technologies Corp. v Commission on Human Rights & Opportunities, 72 Conn. App. 212, 229 (2002). Discovery must advance the efficiency of the hearing and provide the factual foundation upon which an agency decision may rely. Therefore, a party is required to produce discovery documents only if they are "material and necessary to [an] action." Dotson v. Hartford Roman Catholic Diocesan Corp., No. CV106012742S, 2011 WL 1021745, (Conn. Super. Ct. Feb. 17, 2011) (citing, Berger v. Cuomo, 230 Conn. 1, 7 (1994)).

Additionally, discovery "does not afford an open invitation to delve into [CL&P's] affairs". J. Pub. Co. v. Hartford Courant Co., 261 Conn. 673, 681 (2002). Allco "must be able to demonstrate good faith as well as probable cause that the information sought is both material and necessary" to this rate case. Id. Practice Book § 13-2, which defines the scope of discovery, provides in relevant part that a party may only seek discovery of nonprivileged information that is "material to the subject matter involved in the pending action . . . ." "It is axiomatic that [e]vidence is admissible only to prove material facts, that is to say, those facts directly in issue or those probative of matters in issue; ***evidence offered to prove other facts is immaterial***." Salmon v. Dept. of Public Health & Addiction Services, 259 Conn. 288, 316 (2002) (internal quotation marks omitted; emphasis added.)

Also, Allco "should not be allowed to indulge a hope that a thorough ransacking of any information and material which . . . [CL&P] may possess would turn up evidence helpful to [his] case". J. Pub. Co. v. Hartford Courant Co., 261 Conn. at 681. "Interrogatories should not be used to . . . permit a party to go on a fishing expedition." Mfr.'s Advert., Inc. v. Pancoast, 4 Conn. Cir. Ct. 668, 670 (1967) (internal quotation marks omitted).

The information requested in this interrogatory is not material to the Company's rate application as it does not advance the factual foundation upon which PURA's decision will rely. Office of Consumer Counsel v. Department of Public Utility Control, 44 Conn. Supp. 21, 26-27 (1994). As the information is irrelevant and immaterial, this discovery must be excluded. See General Statutes § 4-178(1); see also Conn. Agencies Regs. § 16-1-38(a).

PURA has also previously ruled that interrogatories must pertain to the evidence and testimony submitted by a witness in the proceeding. See, Ruling on Motion No. 73, Docket No. 23-11-02 – Application of Connecticut Natural Gas Corporation and The Southern Connecticut Gas Company to Amend Their Rate Schedules, April 3, 2024, citing, General Statutes § 4-177c(a)(2); Motion Ruling Nos. 15 and 17, Jan. 2, 2009, Docket No. 08-07-15, Petition of the Office of Consumer Counsel for Enforcement of Quality of Service Standards for The Southern New England Telephone Company d/b/a AT&T Connecticut.

In addition, considering the statutory 350-day timeframe to issue a final decision on the Company's application and the number of interrogatories issued in this proceeding to-date, the litigation of issues irrelevant to the Company's application threatens to adversely impact the orderly conduct of this proceeding.[1]

[1] Allco previously litigated renewable energy projects as load reducers in the Company's Docket No. 24-01 03, Revenue Adjustment Mechanism proceeding. See, Docket No. 24-01-03, Eversource responses to ALLCO-04, and ALLCO-027. Eversource objected to both of these questions.

Date Filed: November 05, 2026

Witness: Craig Dikeman and Matthew J. Correia
Request from: ALLCO

Question:

(Follow-up to ALLCO-090, ALLCO-092, and ALLCO-093 — procurement controls.) State: (a) for each of the 47 vendors listed in ALLCO-092, subpart (b), the purchase-order data (purchase-order number, date, amount, and description) for each purchase order below $50,000 issued in 2023 through 2026, and whether an Ariba contract or sole-source justification covered the vendor during the period, in native format; (b) for each year 2023 through 2026, the number and total value of purchase orders below $50,000 released by the Procurement organization and the number of vendors whose sub-threshold purchase orders aggregated above $50,000 within a rolling twelve-month period; (c) what control, if any, performed the function of the Maximo purchase-order release control before its implementation in September 2025, and the number of purchase orders over $50,000 released from January 1, 2023 to September 2025 without an Ariba contract, a sole-source justification, or a documented exception; (d) whether the June 4, 2026 Privileged Procurement Report examined purchase-order splitting, aggregation of sub-threshold purchase orders, or milestone and advance payments, and whether any corrective action on those subjects has been taken since; and (e) each contract or purchase order entered into since January 1, 2020 under which the Company or ESC paid, or committed to pay, more than $1,000,000 in advance of the vendor's performance or incurrence of cost, with the vendor, amount, and date, and the person by title who approved it; if the Company maintains that this cannot be determined from its records, state how the invoice approvers described in ALLCO-090 verify that a milestone has been satisfied before approving payment.

Response:

a. Please refer to ALLCO-186, Attachment 1 CONFIDENTIAL, which includes the requested purchase order data for the 41 vendors identified in ALLCO-092-RV01.[i] The attachment identifies, for each purchase order below $50,000 issued from 2023-2026, the purchase order number, order date, transaction amount, purchase order description, and whether an Ariba contract or sole-source justification covered the vendor during the applicable period.

b. Please refer to the detail in ALLCO-186, Attachment 1 CONFIDENTIAL, which can be used to identify the detail requested.

c. The control feature was accomplished by the procurement agent managing the purchases to the policy and reporting was made available to the team to identify and oversee instances

where the purchase order where valued over $50,000 without the support of a sole source justification and a contract.

Before implementation of the Maximo purchase order release control in September 2025, compliance with the applicable competitive-bidding requirements was primarily managed by the responsible procurement agent. Procurement agents were responsible for determining whether purchases exceeding $50,000 were supported by an Ariba contract, an approved sole-source justification, or another documented exception.

Procurement management also had access to reporting used to identify and review purchase orders exceeding $50,000 that were not associated with an Ariba contract or sole-source justification. These controls were based on procurement agent review and management reporting rather than an automated system restriction preventing release of the purchase order.

d. No. The June 4, 2026 Privileged Procurement Report did not examine purchase-order splitting, aggregation of sub-threshold purchase orders, or milestone and advance payments.

e. The Company does not maintain a centralized report or data field that identifies contracts or purchase orders based on whether payments exceeding $1,000,000 were made in advance of vendor performance or the vendor's incurrence of cost. Accordingly, the requested population cannot be identified through a standard system report. Identifying such transactions would require a manual review of potentially responsive contracts, purchase orders, invoices, payment terms, and supporting documentation.

Invoice approvers are responsible for confirming that the applicable payment requirements have been satisfied before approving an invoice. Depending on the nature of the purchase and the applicable contractual terms, this may include reviewing evidence that services have been performed, contractual milestones have been completed, materials have been purchased or delivered, or other agreed-upon payment conditions have been satisfied.

Prior Referenced Response:

[i] ALLCO-092-RV01 Question:

With respect to purchase orders below the competitive-bid threshold: (a) state whether the Ariba or Maximo controls described in EOE-166 include any systemic detection of multiple purchase orders to the same vendor that individually fall below the $50,000 threshold but aggregate above it, and if not, state whether and how the "no policy violations" assertion accounts for such aggregation; (b) identify each vendor that received three or more purchase orders, each below $50,000, aggregating to more than $150,000 within any rolling twelve-month period during 2023 through 2026,

or produce the purchase-order data (vendor, PO number, date, amount) from which that identification can be made; and (c) identify each instance in which the procurement group, the compliance function, or the Internal Audit Department has identified the use of multiple purchase orders or contracts in lieu of competitive bidding or higher-level approval, and the disposition of each.

ALLCO-092-RV01 Response:

The Company is filing a revised response with an updated table in support of Company's original response to subpart (b).

b. The Company performed an analysis of purchase orders issued during the 2023-2026 period to identify vendors that received three or more standalone purchase orders, each individually valued below $50,000, that cumulatively exceeded $150,000 within a rolling 365-day period based on purchase order issuance date. The vendors identified through that analysis are listed below.

VENDOR NAME
AA ELECTRIC SERVICE INC
Acuity Brands Lighting
APPLE VALLEY LAWN CARE LLC
ARROW FENCE
BARNHART NORTHEAST INC
BLUE COLLAR CUSTOMS LLC
BODE EQUIPMENT CO
BRIGADE ELECTRONICS INC
CIRCUIT BREAKER SALES NE LLC
CORSERVA INC
CT CRANE & HOIST SERVICE LLC
DIVAL SAFETY EQUIPMENT INC
DYNAMIC COATING SOLUTIONS LLC
EAGLE LEASING
EMCOR SERVICES
GEC DURHAM INDUSTRIES INC
GRAINGER
GRAYBAR ELECTRIC CO INC
HARP SERVICES
HAYWOOD ASSOCIATES INCORPORATED
HOWARD INDUSTRIES INC

HYDRON INC
MCPHEE ELECTRIC LTD LLC
MJ LAWNCARE LLC
NORTHEAST TRANSFORMER SERVICES LLC
NORTHLAND INDUSTRIAL TRUCK CO
RAY JURGEN CO LLC
RED THREAD SPACES LLC
RITZ INSTRUMENT TRANSFORMER
RJR FABRICATION
S-1 MECHANICAL LLC
SCHWEITZER ENGINEERING
TAYLOR COMMUNICATIONS CORP
TULL BROTHERS INC
ULTIMATE PROFFESSIONAL GROUNDS MANAGEMENT INC
UTILITY POWER
VASEL BROTHERS INC
WB MASON
WILLIAMS SCOTSMAN
ZISTOS CORP

Date Filed: October 28, 2026

Witness: Ann Bulkley
Request from: ALLCO

Question:

(Follow-up to ALLCO-136, ALLCO-138, ALLCO-139, ALLCO-140, ALLCO-141, ALLCO-144, and ALLCO-146 — cost of equity.) State or produce: (a) the calculation of the Company's earned return on common equity for the Test Year and for each of calendar years 2023, 2024, and 2025, in native format, showing net income, average common equity, and each normalization, exclusion, or adjustment made (ALLCO-136, subpart (a), which was answered only by reference to the EOE-062 attachments); (b) the inputs necessary to perform the calculations the Company declined to perform in ALLCO-139, subpart (f) and ALLCO-140, subpart (d) — the 30-year United States Treasury yield on the date of Ms. Bulkley's analysis and on the date of the response, the Value Line reports from which each Proxy Group beta was taken, and the price and dividend data underlying each dividend yield — in native format; (c) the weight given to each of the DCF, CAPM, ECAPM, and bond-yield-risk-premium results in arriving at the recommended 10.25 percent, and the recommendation that results from the DCF, CAPM, and ECAPM results alone (ALLCO-141, subparts (a) and (d)); (d) the complete workpapers underlying Exhibits CLP-ROE-1 through CLP-ROE-12 in native Excel format with formulas intact (ALLCO-141, subpart (e)); (e) whether the Company contends that the relationship M/B = (ROE − g) ÷ (COE − g) is inapplicable to Eversource Energy and, if so, each reason (ALLCO-138, subpart (d)); (f) for each issuance of common stock by Eversource Energy since January 1, 2020, including under any at-the-market program, forward sale agreement, or equity-unit settlement, the date or period, number of shares, average price, net proceeds, and book value per share immediately before the issuance, with the page citation to the Form 10-K or 10-Q on which the Company relies for its statement that the information is "publicly available" (ALLCO-146, subpart (a)); and (g) the amount of dividends the Company expects to pay to Eversource Energy in the Rate Year and in each subsequent year of the proposed term, and whether the $430 million paid in 2025 exceeded the Company's net income for that year (ALLCO-144, Attachment 1).

Response:

a. The Company has provided sufficient data in EOE-062[i] to answer this repeat question.

b. Please refer to the Company's response provided to OCC-365[ii] for the workpapers used in Ms. Bulkley's analysis.

c. Ms. Bulkley did not assign any specific weights to the results of the individual models in establishing her range. Rather, Ms. Bukley considered the analytical results, as well as the

other factors noted on Exhibit CLP-ROE-1 at page 71, in the determination of the appropriate ROE range. Ultimately, the Company's requested ROE of 10.25 percent represents the low end of the range identified by Ms. Bulkley.

d. Please refer to OCC-365, Attachment 10.

e. Please refer to the Company's response to ALLCO-137[iii] subparts (a) to (e).

f. The prospectus for any public equity issuance is available in the public domain at the SEC, in the Edgar database. Other equity issuances would be required to be disclosed in SEC form 8-K documents, also available on the SEC site previously noted. The market data that is requested on the date prior to any issuance is also publicly available.

g. Consistent with other investor-owned regulated utilities in the United States, including the Company's Eversource affiliates, the Company expects to reinvest (that is, retain) approximately 40% of earnings annually while paying approximately 60% of earnings as dividends to Eversource Parent. That expectation is reflected in the Company's historical experience. Over the eight-year period 2018 through 2025, CL&P retained approximately 41.6% of earnings and paid 58.4% of earnings as dividends to Eversource Parent, on average. The Company expects to continue this practice during the Rate Year and subsequent years of the PBMRP term. The amount paid in each year will depend on the earnings expected to be realized in that year, and, therefore, will be affected by the revenue requirement authorized for Rate Year 1 in this proceeding, as well as the ratemaking framework approved for subsequent years. Note that, over the same historical period, Eversource Parent contributed nearly $1.6 billion in capital to the Company to support its capital investment program and performance objectives.

No, the Company's 2025 common dividends did not exceed the Company's 2025 net income.

Prior Referenced Response:

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[i] EOE-062 Question

(EARNINGS SHARING MECHANISM-ESM) Provide an unlocked Excel spreadsheet detailing the Company's annual ESM results (i.e., calculated return on equity-ROE) in comparison to the Company's authorized ROE each annual ESM filing since the Company's last rate case. Separately, provide a similar comparison of the Company's "hypothetical" annual ROE results to the Company's authorized ROE whereby the "hypothetical" ROE results are capped at the equity ratio authorized in the last rate case.

EOE-062 Response:

In accordance with Section 10(a) of the 2018 Rate Settlement approved by PURA in Docket No. 17-10-46, earnings at the end of each calendar year above the authorized return on equity ("ROE") of 9.25% shall be shared between customers and the Company on a 50/50 basis. The Company reports its ROE at the end of each calendar year in Docket No. 76-03-07 (2018 – 2020) or Docket No. 76-03-07RE01 (2021 – 2025) as the basis for any earnings sharing.1 The Company did not earn above the authorized 9.25% at the end of any calendar year between 2018 and 2025.

Please refer to Exhibit 1(C)(1) of Attachments 1a through 5a for each actual ROE for the period 2018 through 2022. Please refer to Exhibit 1(C)(1a) of Attachments 6 through 8 for each actual ROE for the period 2023 through 2025.

Please refer to Exhibit 1(C)(1) of Attachments 1b through 5b for each illustrative ROE for 2018 through 2022 utilizing the Company's authorized equity ratio from Docket No. 17-10-46. The Company began reporting an illustrative ROE utilizing the Company's authorized equity ratio from Docket No. 17-10-46, beginning with its year-end 2023 results. Please refer to Exhibit 1(C)(1b) of Attachments 6 through 8 for each illustrative ROE for 2023 through 2025 utilizing the Company's authorized equity ratio from Docket No. 17-10-46.

A table summarizing the results is presented below:

Year	Earned ROE w/ Actual Capital Structure	Illustrative ROE Using Authorized Capital Structure	Reference
2018	8.98%	9.00%	Attachments 1a and 1b
2019	8.70%	8.85%	Attachments 2a and 2b
2020	9.03%	9.26%	Attachments 3a and 3b
2021	9.09%	9.26%	Attachments 4a and 4b
2022	8.33%	8.60%	Attachments 5a and 5b
2023	7.35%	7.57%	Attachment 6
2024	6.13%	6.23%	Attachment 7
2025	6.51%	6.57%	Attachment 8

[ii] OCC-365 Question

Workpapers. Please provide all workpapers the Company utilized in preparing its schedules, if not previously filed with PURA. Provide the workpapers in electronic format, with all formulas and calculations intact.

OCC-365 Response

Please refer to the Attachments listed below for the requested workpapers:

- OCC-365, Attachment 1, for workpapers used in the preparation of Exhibit CLP-RATES-2.
- OCC-365, Attachment 2 through OCC-365, Attachment 9, for workpapers used in the preparation of Exhibit CLP-DEPRECIATION-3 and CLP-DEPRECIATION-4.
- OCC-365, Attachment 10, for excel versions of Exhibit CLP-ROE-2 through CLP-ROE-12 with formulas and calculations intact. For all supporting workpapers to Exhibit CLP-ROE-2 through CLP-ROE-12, refer to OCC-365, Attachment 10 through 24.

- OCC-365, Attachments 25 and 26, for the workpapers to Exhibit CLP-ACOS-2.
- OCC-365, Attachment 27, through OCC-365, Attachment 37, for the workpapers to Exhibit CLP-MCOS-2.

[iii] ALLCO-137 Question

(Market-to-book evidence.) (a) For each year-end 2015 through 2025 and for the most recent practicable date, state for Eversource Energy: the closing market price of its common shares; common shares outstanding; total common shareholders' equity per the consolidated balance sheet; book value per common share; and the resulting market-to-book ratio. (b) For the same dates, state the Company's common shareholder's equity as reported in its FERC Form 1 (or the equivalent PURA annual report), and the Company's share of Eversource Energy's consolidated common equity and of its consolidated net income. (c) For each company in each Proxy Group, state the market-to-book ratio at the date the ROE Witness's analysis was performed and at each year-end 2020 through 2025, and the average and median for the group. State whether the ROE Witness considered the market-to-book ratio of Eversource Energy or of the Proxy Group in arriving at the recommended return, and if not, why not. (e) State whether the Company agrees that, when a utility's authorized return on book equity equals its market cost of equity, the market value of its common equity would be expected to approximate its book value, and if the Company disagrees, state each reason and produce every analysis supporting its position.

ALLCO-137 Response

a. Please refer to ALLCO-137, Attachment 1, for the requested information.
b. Please refer to ALLCO-137, Attachment 1, for the requested information.
c. Ms. Bulkley did not find the market-to-book ratios of the proxy group relevant in the determination of the cost of equity for the subject company.

d. - e. Not necessarily. The foundation of the conclusion that a market-to-book ratio equal to 1.0 is indicative of regulatory returns equaling the cost of equity is the Efficient Market Hypothesis (EMH). The EMH theory contends that all information currently known by investors is already reflected in current stock prices. For example, the theory of the DCF model is that the current share price is equal to the present value of all expected future dividends. Therefore, if markets were fully efficient changes in share prices could only be explained by new information that results in a change to the expected dividends. However, as Dr. Lawrence Kolbe and Dr. Michael Vilbert outlined in a 2016 presentation (see ALLCO-137, Attachment 2) to the California Public Utilities Commission, there is no consensus among economists regarding whether the theory of the EMH holds true and share prices are rationally priced, and even assuming for the sake of argument that the EMH does in fact hold true, there is also no consensus regarding which model produces reasonable estimates of the cost of equity.

Nobel Prize-winning economist Dr. Robert Shiller and others have provided compelling evidence against the EMH, concluding that share prices are not rationally priced and that the DCF model does not fully explain changes in share prices and thus will not accurately estimate the required return of investors. For example, in his 1981 study titled "Do Stock Prices Move Too Much to be Justified by Subsequent Changes in Dividends?," (See ALLCO-137, Attachment 3), Dr. Shiller examined whether the volatility in share prices could be fully explained by new information regarding future dividends. Dr. Shiller found that the historical volatility of share prices has been far too high to be fully explained by changes in expectations for future dividends. There are numerous practical examples supporting this position (e.g., large sudden declines in the market such as Black Monday in 1987, the Great Recession of 2008/09, the COVID-19 crash in March 2020, and the "tech bubble" of the late 1990s) that cannot be explained by new information regarding dividends.

While the examples discussed above provide evidence of market inefficiencies that could very well prove that the EMH does not hold and stocks are not rationally priced, it could also be that the correct asset pricing

model to determine expected returns is not known by economists. For example, in the text Corporate Finance, finance professor Ivo Welch states (See ALLCO-137, Attachment 4):

> Of course, few people doubt that big U.S. financial markets are, to such a first approximation, efficient – we all know that you just can't earn that much. But there is a large gray zone where it is difficult to distinguish between model error and market inefficiency. Because no one knows for sure what the correct model of expected returns is, no one can tell you affirmatively whether the stock market set the price of ABC stock so as to offer investors an expected rate of return on ABC of, say, 10 percent a year or 12 percent a year.

Welch further noted that "we are not sure and cannot agree whether ABC should earn 10 percent, 20 percent, or 30 percent a year." Similarly, In the text *Behavioral Finance: The Second Generation*, Meir Statman noted (Please refer to ALLCO-137, Attachment 5):

> The CAPM was accepted as the correct asset pricing model as long as it served to show that markets are hard to beat and value efficient. But the CAPM was largely replaced by the three factor model when the former indicated that markets are not efficient, yielding abnormal returns to investors in small capitalization and value stocks.
>
> The three factor model was judged as faulty when it failed to account for abnormal returns yielded by the momentum factor. And the four factor model was declared faulty when it failed to account for abnormal returns associated with investment and profitability, idiosyncratic volatility, and net stock issues, among many others.

This is important because it shows that existing asset pricing models are continually being adjusted to better predict prices in the market and explain deficiencies and that currently there is not one correct asset pricing model.

Since academic research demonstrates that markets are not fully efficient and the correct asset pricing model is not known, it is unreasonable rely on the market to book ratio as an indicator for whether the authorized return is equivalent to the cost of equity.

Date Filed: October 30, 2026

Witness: Jessica B. Cain, Brendan J. O'Brien, Garrett J. Murray and Daniel M. Traynor
Request from: ALLCO

Question:

(Follow-up to ALLCO-116, ALLCO-117, and ALLCO-118 — legal collections.) State: (a) the FERC account(s) in which the fees paid to the Law Offices of Alexander G. Snyder LLC are recorded and the amount of such fees included in the Test Year and Rate Year cost of service, with the schedule and workpaper reference (ALLCO-117, subpart (b)); (b) the commission rate or fee schedule under the Company's engagement of that firm, and the date and approver of the engagement; (c) from the Company's own records rather than the Judicial Branch case-lookup site, for each year 2021 through 2025, the number of collection actions filed, the aggregate amount claimed, the aggregate amount of judgments obtained, and the aggregate amount collected; (d) the persons by title who supervise the engagement and review its cost-effectiveness; and (e) whether any analysis has been performed of the cost per dollar collected under the engagement in light of the increase in fees from $376,048 in 2022 to $1,632,968 in 2025, and if so produce it.

Response:

a. The fees associated with the Law Offices of Alexander G. Snyder LLC ("AGS") were recorded to FERC accounts 903005 and 904000. The Test Year and proposed Rate Year amounts are $1.633 million and $1.738 million, respectively, included in Schedule C-3.20 line 20.

b. The Company engages AGS under a contingent fee arrangement, wherein AGS receives a percentage of amounts successfully collected on accounts referred to the firm for collection. In addition, the Company reimburses AGS for certain out-of-pocket litigation expenses, including court filing fees and service of process costs. AGS is not entitled to any commission on accounts for which no funds are recovered.

c. During the 2025 Test Year, the Company referred 986 accounts to AGS with an aggregate balance of $4.2 million. Total receipts collected during the year were $7.7 million. This amount includes payments received on accounts referred to AGS during 2025, as well as payments from accounts referred to AGS in prior years that had payment arrangements or judgments[1]. The total amount paid to AGS for collection services associated with these recoveries was approximately $1.6 million during 2025.

[1] The Company doesn't record the number of judgments obtained by third-party legal collections firms it works with.

d. The Director of Collections and Assistance Programs is responsible for the supervision and review of cost effectiveness.

e. The increase in fees paid to AGS between 2022 and 2025 is attributable to the contingent fee structure of the engagement, under which AGS is compensated based on a percentage of amounts successfully collected. Accordingly, as collection recoveries increased during this period, the corresponding fees paid to AGS increased proportionately.