STATE OF CONNECTICUT
PUBLIC UTILITIES REGULATORY AUTHORITY

APPLICATION OF THE CONNECTICUT LIGHT AND POWER COMPANY D/B/A EVERSOURCE ENERGY TO AMEND ITS RATE SCHEDULES	:	DOCKET NO. 26-05-10
	:	OCTOBER 13, 2026

MOTION OF ALLCO FINANCE LIMITED TO COMPEL COMPLETE RESPONSES TO ALLCO SETS ONE, FIVE, SIX, EIGHT, NINE, AND ELEVEN AND TO OVERRULE THE COMPANY'S FEDERAL-LITIGATION AND "ALLCO-SPECIFIC" OBJECTIONS

I. INTRODUCTION AND SUMMARY

Allco Finance Limited ("Allco") moves to compel complete responses to interrogatories in its Sets One, Five, Six, Eight, Nine, and Eleven, and to overrule two objections that The Connecticut Light and Power Company d/b/a Eversource Energy (the "Company") has interposed, in identical words, across every set since its first responses on September 14, 2026. The first is that each interrogatory 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 … in the United States District Court for the District of Connecticut." The second, added in Sets Nine and Eleven, is that the interrogatory "is not within the scope of the proceeding … because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects." Behind those two sentences the Company withholds, from Set One forward, the annual amounts it collects from interconnection customers (ALLCO-002), the balances of refunds it admits it owes (ALLCO-004, -005), how long applications have waited in its queue (ALLCO-007), how long it takes to countersign agreements (ALLCO-017), what is inside the overhead loaders it charges (ALLCO-018, -060), the project-level CIAC schedule it promised to supplement (ALLCO-059), the share of its tax gross-up attributable to those loaders (ALLCO-064); and, from the October 5–9 responses, the general-ledger substantiation it has refused since August 2025 (ALLCO-101), the persons who prepared final accountings and decided whether to pay computed refunds (ALLCO-104), a 2020 written acknowledgment that actual overheads were running at roughly forty percent of the estimate billed (ALLCO-105), every comparison it has ever made of actual to estimated overheads (ALLCO-106), the definition of the "Overhead Linework" charge it bills (ALLCO-107), its

practice of collecting and later refunding a "CIAC fee" from qualifying facilities (ALLCO-110), whether the construction work-order records required by federal accounting regulations exist (ALLCO-111), a schedule of its final accountings (ALLCO-112), its compliance with the Guideline timelines and the origin of its ISO-New England gating practice (ALLCO-122, -132, -135), and the estimate, collection, actual-cost, and reconciliation history of two completed interconnections (ALLCO-126, -127, -128). Six further responses answer only by cross-reference to responses that themselves did not answer (ALLCO-102, -108, -113, -120(b), -132, -135). **The objection cites no authority because there is none;** it is applied selectively; and the Company has told the federal court the opposite of what it tells the Authority. Both objections should be overruled, complete responses ordered on a short schedule, and further extensions barred.

II. THE FEDERAL-LITIGATION OBJECTION SHOULD BE OVERRULED

The objection cites no statute, no regulation, no procedural order, and no case, because there are none. There is no federal-litigation privilege, and a party's status as a defendant in another forum does not shrink an intervenor's discovery rights in this one. Every interrogatory at issue addresses a subject the Company itself placed in this docket: the overhead loaders it applies to construction work orders and the base-rate cost pools from which they are drawn (ALLCO-102, Attachment 1; Schedule C-3.0 and the C-3 workpapers); the $28.3 million of interconnection customers' money it holds in FERC Account 252500 and uses as working capital (ALLCO-001, -085); its refund obligations recorded as liabilities (ALLCO-004); and the interconnection-processing performance for which it proposes a performance metric and seeks recovery of a transmission-and-distribution system plan (Exhibit CLP-CUSTOMER-1 at 34; Exhibit CLP-TSP-2). Those subjects bear on the reasonableness of the rates proposed here and on the Authority's statutory charge to "keep fully informed as to the condition of the plant, equipment and manner of operation" of the companies it regulates. Conn. Gen. Stat. § 16-11. Facts do not become less discoverable in a rate case because they also matter elsewhere.

The objection is also applied selectively, which confirms that it is a label rather than a principle. The Company raised the identical objection to ALLCO-084, -085, and -103 and then answered them; it raised it to ALLCO-101, -104, -105, -106, -110, -111, -122, -126, -127, -128, and -135 and answered nothing. The difference between the two groups is not relevance to this proceeding; it is whether the answer would be helpful to the Company. And the objection

remains irreconcilable with the Company's own conduct: it has sought extensions of Allco discovery here on the stated ground that it needed "to coordinate with the Company's litigation counsel in the federal court lawsuit," while in the federal action it obtained an extension of its time to respond to the complaint to October 19, 2026— after the audit sessions in this docket and two days before intervenor testimony. Each forum is told the other owns the discovery. A responding party cannot use the pendency of two proceedings to produce in neither.

The Company has in fact told the federal court the opposite. In its September 21, 2026 objection in Civil Action No. 3:26-cv-01277 (ECF No. 31), it argued that Allco's claims "belong before" this Authority. A party cannot tell the Authority that the questions belong in federal court and tell the federal court that they belong here. And the objection has become a template — the same paragraph in six sets over five weeks — which confirms that it is not a considered response to any particular interrogatory but a standing refusal. A ruling confined to one set would leave the Company free to repeat it in every set that follows; Allco therefore asks that the ruling reach every interrogatory in which the objection has been or may be interposed.

III. THE "ALLCO-SPECIFIC" OBJECTION SHOULD BE OVERRULED

The second objection asserts that an interrogatory is outside the scope of the proceeding if it "seeks information specific to Allco projects." That is not a scope rule; it is a rule that the Company's treatment of its interconnection customers may be examined only in the abstract. A rate case tests a utility's practices as applied, and the way to test a practice as applied is through the customers to whom it was applied. The Allco clusters are the only interconnection projects in this record for which the Company's own final-accounting reports, its own 2020 overhead acknowledgment, and its own executed agreements have been placed before the Authority; they are the record examples of the overhead loaders, the final-accounting delay, the refund practice, and the ISO-New England gating that the Company's other responses describe only in generalities. The Company does not contend that the information is privileged, burdensome, or unavailable; it contends only that the customer asking is Allco.

The objection also sweeps in subparts that are not specific to Allco at all. ALLCO-106 asks for every actual-versus-estimated overhead comparison "whether for a single project or in the aggregate"; ALLCO-110(b) asks for every Form 556 customer from whom a CIAC fee was collected; ALLCO-111 asks for every customer's request for substantiation and whether work-order records exist as a class; ALLCO-122(b), -132(b) and (d), and -135(b) and (d) ask for the

authority, date of adoption, and population of applications subject to the ISO-New England practice; ALLCO-128(d) and (e) ask for the Company's actual unit costs for line conversions and whether its estimates are derived from them; ALLCO-112 asks for a schedule of all final accountings. The Company answered none of these. An objection that an interrogatory is Allco-specific cannot justify withholding the parts of it that are not.

Finally, the objection is inconsistent with the Company's own filings. The Company's Additions-6 Supplemental closing reports, filed October 1, 2026, present project-level cost and overhead data for individual distributed-generation interconnections as support for its own rate base; the Company cannot offer project-level data when it supports recovery and refuse project-level data when it tests the same loaders from the customer's side.

IV. THE DEFICIENT RESPONSES

A. Set One (served August 20, 2026; responses September 14 and 21, 2026)

ALLCO-002 (annual CIAC collections). The interrogatory asked for the total collected from interconnection customers in each year 2018 through 2025, and for the schedules and workpapers showing how those amounts reach rate base and the revenue requirement. The response cross-references the year-end account balances in ALLCO-001 — balances are not annual flows — and states a general accounting treatment without identifying any schedule or workpaper.

ALLCO-004 (unpaid refund obligations). The Company confirms that refund obligations owed to interconnection customers are "recorded as a liability on the Company's books until the payment is issued" — and then declines to provide the year-end balances of those liabilities or to identify the account. The Company repeated the same cross-reference in ALLCO-108 on October 5. A confirmed liability with a withheld balance is not an answer.

ALLCO-005 (refund aging schedule). Asked for an aging schedule of unpaid refunds — project, date determined, amount, reason for nonpayment — the Company cites Section 5.3.2 of the form Interconnection Agreement. A citation to the refund policy is not the refund data; the question was not what the timeline is supposed to be, but what it has actually been.

ALLCO-007 (application pendency). Asked for counts of applications pending more than one, three, and five years and identifying information for the five-year cohort, the Company answered that it "maintains and publishes an active interconnection queue." The published queue does not report pendency. On October 8 the Company produced pendency counts for the first

time (ALLCO-120: 23 Level 2 applications pending more than five years) but again refused to identify them, referring back to ALLCO-007 — a circle.

ALLCO-017 (countersignature delay). The Company responds that it "does not track" the interval between its receipt of a generator-executed interconnection agreement and its own countersignature, while disclosing that since early 2026 "the execution dates are now recorded" in PowerClerk. The 2026 data exists and should be produced; the LEG-22708 countersignature question remains unanswered.

ALLCO-018 (compensation and ESC charges in the loaders). Asked whether executive compensation, incentive compensation, or Eversource Energy Service Company charges are included in the overhead loaders applied to interconnection customers, the Company denied only that "executive management" compensation is included and was silent as to the rest. Its October 13 methodology document (ALLCO-102, Attachment 1) now confirms that the payroll-benefit and general-service-company loaders (ZPB, ZGS) carry pension, benefit, and service-company costs, and that AS&E carries Legal and Plant Accounting — which is why the components and rates must be stated.

B. Sets Five and Six (responses September 22–23, 2026)

ALLCO-059 (project-level CIAC schedule). Under the objection, the Company answered that it "does not track or maintain information on interconnections in a format that is commercially reasonable for the Company to collect and provide," promised to supplement, and gave no date. The claim is contradicted by the Company's own production for third-party pole attachers: NECTA-057, Attachment 1 is an application-level workbook (838 rows, May 2022–June 2026) recording fees, make-ready estimates, true-up cost, actual charges, and dates — the very format the Company says it cannot produce for interconnection customers. The same response states that CIAC is offset against plant only "at the time of final project billing and reconciliation," and that Account 252500 held ($28,277,769) of interconnection customers' money at June 2026 — figures that make the project-level schedule a rate-base question.

ALLCO-060 (overhead charges billed, credited, retained). The entire response is a cross-reference to ALLCO-003, which describes the CIAC tax adder, and the sentence that "none of the aforementioned cost categories are included within the CIAC tax adder percentage rate." ALLCO-060 did not ask about the tax adder; it asked about the overhead loaders and the

money collected under them and kept. The response answers a question that was not asked and none of the five that were.

ALLCO-064 (tax treatment of interconnection payments). Answered in substance, and the answer shows why the rest matters: every distribution-level interconnection payment is treated as taxable; the Notice 2016-36 safe harbor has never been applied ("there were none under the safe harbor"); the Adder "was calculated based on the full cost estimate of the project, including the Company's construction overhead costs and loaders"; and Attachment 1 records gross-ups of approximately $9.3 million on approximately $97.8 million of CIAC from 2017 through 2025 with the "Gross-Up Refund" column at zero in every month. A gross-up computed on estimated overhead that was never incurred and never refunded is a ratemaking matter — the deferred taxes sit in Account 282 and Schedule B-6.1 — and the Company should state the portion collected from distributed-generation and qualifying-facility customers and the portion attributable to the loaders.

C. Sets Eight, Nine, and Eleven (responses October 5–9, 2026)

ALLCO-101 (general-ledger substantiation). Objection only. The request for the general ledger and backup support for each expenditure charged to the Fisk, Plainfield, Voluntown, and Bilton clusters was first made to the Company's counsel on August 5, 2025 and has never been answered. The Company produced invoice-, receipt-, and timesheet-level substantiation of its storm costs to the OCC and EOE in this docket as a matter of course. The same records exist for construction work orders — the Company's own methodology document describes charges accumulated at the work-order level by cost element (ALLCO-102, Attachment 1) — and should be produced.

ALLCO-104 and -105 (persons and decisions). Objection only. The interrogatories ask who prepared and approved the December 2024 final-accounting reports, who decided whether and when to pay the refunds they computed, and what became of the Company's own November 20, 2020 statement that actual overhead was "around $100,500 versus an original estimate of $253,876." The Company has confirmed that refund obligations are recorded as liabilities until paid (ALLCO-004); it cannot confirm the liability and withhold the identity of the persons responsible for discharging it.

ALLCO-106 (actual-versus-estimated comparisons). Objection only. The interrogatory is not Allco-specific — it asks for every comparison "for a single project or in the

aggregate." The Company states elsewhere that loader rates are "calculated annually" from "historical costs or budgeted information" (ALLCO-102); whether anyone has ever compared what those rates collect from interconnection customers with what the work actually costs is the central question of reasonableness, and it is answerable with a "yes," a "no," or a list.

ALLCO-107 ("Overhead Linework"). Objection only, including as to subpart (e), which asks for aggregate annual amounts billed under the charge to all customers. The Company bills a line item it has never defined on this record.

ALLCO-110 (Form 556 CIAC fee). Objection only. The Company's own final-accounting reports state that a "CIAC Fee is being refunded in full" because Form 556 was submitted. The policy under which a tax-related fee is collected from qualifying facilities whose exempt status is on file, and later refunded without interest, applies to every qualifying facility in the queue, and subparts (b) and (c) ask for that population.

ALLCO-111 (substantiation requests; Electric Plant Instruction 4(C) records). Objection only. Whether the construction work-order records that 18 C.F.R. Part 101 requires a utility to maintain exist for customer-funded projects, and whether the Company furnishes them to customers who ask, is a question about the Company's recordkeeping and customer practices generally; the Allco clusters are the example.

ALLCO-112 (schedule of final accountings). The Company responds that final accountings "are performed outside of PowerClerk" and the schedule "does not exist within PowerClerk." The interrogatory did not ask for PowerClerk data. The Company performs final accountings (ALLCO-103 describes the process), issued four of them in December 2024, and records the results in the "multiple systems" it identifies in ALLCO-103; it should produce the schedule from those systems or state, as ALLCO-103 invites, what a manual review would require.

ALLCO-122, -132, and -135 (Guideline timelines and ISO-New England gating). Objection, with a partial answer to ALLCO-132 that quotes Guidelines §§ 1.2 and 3.2 and describes the monthly PowerClerk report as "an internal tool." Unanswered are the date the Company adopted the practice that it "cannot issue an executable Interconnection Agreement until applicable ISO-NE requirements are met," the authority for its "over 1 MW" threshold, whether the practice is applied to applications of 1 MW or less, the population of applications held under it, and the metrics in the report management uses to monitor Guideline compliance.

These concern every applicant in the queue and the performance metric the Company proposes in this docket.

ALLCO-126, -127, and -128 (Windham Solar; Abington). Objection only. These interrogatories concern two completed interconnections: the estimate the Company gave, the amounts it collected, the actual cost it recorded, whether it ever reconciled the two, and — for Abington — the unit cost per mile it used and its actual average cost per mile for line conversions in each year 2017 through 2025 (subparts (d) and (e), which are not Allco-specific). Estimate accuracy and reconciliation are the Company's practices; the two projects are the test.

ALLCO-102, -108, -113, and -120(b) (answers by cross-reference). ALLCO-102 names four departments where it was asked for persons, and states no rate, no derivation, and nothing about any pre-2024 review (subparts (a), (c), (d)). ALLCO-108 refers to ALLCO-001, -002, and -004, none of which states the account, balance, or rate-base treatment of computed-but-unpaid refunds, or the earnings realized on interconnection funds (subparts (a)–(d)). ALLCO-113 refers to ICC-019, which defines "formal interconnection dispute" to exclude breach-of-agreement claims and admits that informal contacts through the Authority's staff have occurred without counting them. ALLCO-120(b) refers to the published queue, which does not report pendency or the reason an application remains pending.

V. THE SCHEDULE REQUIRES EXPEDITION

Intervenor pre-filed testimony is due October 21, 2026. The Company has already obtained an extension of nineteen Set Eleven interrogatories to October 15. Every deficiency cured after October 21 is a deficiency the Company never has to answer for in testimony. Allco therefore requests an expedited ruling and a five-business-day compliance period, and, if the Authority is not able to rule before testimony is due, leave for Allco to submit testimony, or supplement its testimony, as the case may be, within ten days of receiving the compelled responses.

VI. RELIEF REQUESTED

Allco respectfully requests that the Authority: (1) overrule the Company's federal-litigation objection as to every Allco interrogatory in which it has been or may be interposed, and direct that it not be repeated; (2) overrule the "Allco-specific" objection as to ALLCO-101, -102, -104, -105, -106, -107, -108, -110, -111, -112, -113, -120, -122, -126, -127, -128, -132, and -135; (3) order complete, data-inclusive responses to ALLCO-002, -004, -005, -007, -017, -018, -059, -

060, and -064 and to each interrogatory listed in item (2) within five business days of the ruling, in native format where schedules are requested — including the annual collection amounts, liability balances and accounts, refund aging schedule, five-year pending-application list, 2026 PowerClerk execution-date data, the loader components and rates, the ALLCO-059 project-level schedule (or a sworn statement of why it cannot be produced from the work-order and Account 252500 records), the five subparts of ALLCO-060 as written, and the ALLCO-064 DG/QF and loader-attributable shares; (4) in the alternative as to any interrogatory the Authority deems Allco-specific, order the Company to answer it as to all other interconnection customers; (5) provide that no further extensions of time will be granted with respect to these sets; (6) grant Allco leave to supplement its pre-filed testimony within ten days of receiving any response compelled after October 21, 2026; and (7) grant such other relief as is just.

ALLCO FINANCE LIMITED

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CERTIFICATION

This is to certify that on this day, the foregoing document was filed with the Public Utilities Regulatory Authority, and copies were served upon each person designated on the Authority's official service list in this proceeding in accordance with R.C.S.A. § 16-1-15.

/s/ Thomas Melone
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