Date Filed: October 08, 2026

Witness: Ronald S. Smith
Request from: ALLCO

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.

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.