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**
	:	**SEPTEMBER 9, 2026**

INTERROGATORIES OF ALLCO FINANCE LIMITED TO THE CONNECTICUT LIGHT AND POWER COMPANY D/B/A EVERSOURCE ENERGY — SET SIX

Pursuant to the Authority's August 19, 2026 ruling granting Allco Finance Limited ("Allco") intervenor status, and in accordance with the Authority's Rules of Practice, Regs. Conn. State Agencies § 16-1-1 et seq., Allco propounds the following interrogatories — numbered consecutively with Allco's Sets One through Five (Q-ALLCO-001 through Q-ALLCO-059) — to The Connecticut Light and Power Company d/b/a Eversource Energy ("Eversource" or the "Company").

Q-ALLCO-060 seeks aggregate, program-wide totals of overhead charges collected from interconnecting customers and of amounts returned to them; Q-ALLCO-061 through Q-ALLCO-063 seek test-year billed-energy data and the Company's ISO New England settlement records, and the reconciliation between them; and Q-ALLCO-064 seeks the Company's federal income tax treatment of the amounts it collects from interconnecting customers. Q-ALLCO-060 does not repeat Q-ALLCO-002 (total CIAC and interconnection-related payments by year), Q-ALLCO-044(d) (overheads collected in cost categories also reflected in base rates, 2018-2025), or Q-ALLCO-059 (project-level CIAC detail), and to the extent any component of the answer is contained in the Company's responses to those interrogatories the Company may incorporate it by specific cross-reference, supplementing only what they do not cover — including calendar year 2017 and the aggregate amounts credited or refunded. Q-ALLCO-061 through Q-ALLCO-064 do not duplicate any pending interrogatory of any party; billing-determinant references are to the as-filed rate-design exhibits. The definitions and instructions set forth in Allco's Set One apply. Please answer separately and fully in writing, identify the witness responsible, and provide responsive schedules in native (Excel) format with formulas intact.

I. AGGREGATE OVERHEADS CHARGED TO INTERCONNECTING CUSTOMERS AND AMOUNTS RETURNED.

Q-ALLCO-060: For each calendar year 2017 through 2025 and for the test year, state:

(a) the total dollar amount of overhead charges — meaning every percentage-based loader, markup, or "CIAC"/overhead component applied to interconnection study, upgrade, or construction costs, including without limitation project management, engineering and supervision, administrative and general expense, employee compensation or benefits loaders, insurance, and Eversource Energy Service Company charges — billed to or collected from interconnecting customers of every kind (distributed generation, qualifying facility, commercial, municipal, or other), stating separately for each year the total base costs against which the overheads were applied and the effective overall overhead percentage;

(b) the total dollar amount credited, refunded, or otherwise returned to interconnecting customers in each such year on account of overhead charges — whether through final accountings, true-ups, reconciliations, billing corrections, settlements, or otherwise — stating separately any interest paid;

(c) the resulting net amount of overhead charges retained by the Company for each year and cumulatively for the full period;

(d) the FERC account(s) in which the retained amounts are recorded, and whether and where those amounts are reflected as an offset, credit, or reduction in the rate base, revenue requirement, or cost of service presented in this Application; and

(e) if the Company cannot provide any component of the foregoing from its books and records, a description of each system or record set that would contain the information and the specific reason the total cannot be derived.

II. TEST-YEAR BILLED ENERGY AND ISO-NE SETTLEMENT RECONCILIATION.

Q-ALLCO-061: For the test year (calendar year 2025), state the actual kilowatt-hours billed to all of the Company's distribution customers:

(a) in total;

(b) by month; and

(c) by rate class, in each case stating separately the portion billed from actual meter reads and the portion billed from estimated reads.

Provide the data in native (Excel) format, and reconcile the totals to the billing determinants used in the Company's cost-of-service and rate-design exhibits in this Application, identifying and quantifying every adjustment (weather normalization, unbilled revenue, annualization, or otherwise) made in moving from actual billed kilowatt-hours to the determinants used to set rates.

Q-ALLCO-062: For the test year, state the actual kilowatt-hours billed to customers who did not take generation service from a licensed third-party electric supplier — that is, customers taking standard service or supplier-of-last-resort service from the Company:

(a) in total;

(b) by month; and

(c) by rate class, together with the corresponding monthly customer counts.

State separately the monthly kilowatt-hours billed to customers served by third-party suppliers, so that the two categories sum to the totals provided in response to Q-ALLCO-061. Provide the data in native (Excel) format.

Q-ALLCO-063: For each month of the test year, produce the ISO New England settlement statements (including any resettlements) for the Company's load asset(s), showing the kilowatt-hours of Real-Time Load Obligation charged or settled to the Company, and state the monthly and annual settled kilowatt-hour totals. Reconcile the annual ISO-NE settled kilowatt-hours to

(a) the total retail kilowatt-hours billed to all customers (Q-ALLCO-061) and

(b) the kilowatt-hours billed to standard-service customers (Q-ALLCO-062),

separately itemizing and quantifying each reconciling item — including distribution losses, transmission losses, unaccounted-for energy, company use, station service, unbilled or estimated usage, and any other category — and stating the loss factor(s) applied at each stage and their source. Identify the system(s) and process by which the Company performs retail load settlement, and identify (by title, date, and custodian) every internal load-settlement, unaccounted-for-energy, or loss-study report prepared or updated for any period including the test year.

III. FEDERAL INCOME TAX TREATMENT OF PAYMENTS BY INTERCONNECTING CUSTOMERS.

Q-ALLCO-064: State how the Company treats, for federal income tax purposes, the amounts it collects from interconnecting customers — contributions in aid of construction ("CIAC"), interconnection study and application fees, payments for system modifications and upgrades, and every percentage overhead or loader applied to any of the foregoing — for each calendar year 2017 through 2025 and for the test year, and specifically:

(a) whether such amounts are included in gross income as taxable contributions in aid of construction under 26 U.S.C. § 118(b) on the consolidated federal income tax return of the affiliated group of which the Company is a member, or are excluded from gross income as nontaxable contributions to capital pursuant to the intertie safe harbor of IRS Notice 2016-36 (or its predecessors, IRS Notices 88-129, 90-60, and 2001-82), or receive some other treatment — stating the treatment applied, by category of payment and by year, and the total dollar amount in each category and year;

(b) whether the Company has charged or collected from any interconnecting customer any income tax gross-up or other tax-related component on any such payment, and if so, for each year: the total gross-up amounts collected, the gross-up rate and computation methodology (including any net-present-value-of-tax method), whether any gross-up was applied to the overhead or loader components, and whether any gross-up was charged on payments that the Company treated as nontaxable under the safe harbor;

(c) whether the Company claims federal tax depreciation on, and what tax basis it takes in, property paid for by interconnecting customers, and whether the corresponding plant is included in or excluded from rate base in this Application;

(d) how the accumulated deferred income taxes associated with the foregoing treatment are computed, in what FERC account(s) they are recorded, and where they are reflected in the revenue requirement or rate base presented in this Application;

(e) the federal income tax treatment of amounts refunded or credited to interconnecting customers — including the final accounting refunds identified in the Company's responses to

Allco's Set One — stating whether such refunds are deducted from gross income and in what year; and

(f) identify, by title, date, and custodian, and produce, the tax accounting policies, workpapers, and return schedules sufficient to show each treatment described in response to subparts (a) through (e).

Please serve responses on the undersigned by electronic mail by September 23, 2026.

ALLCO FINANCE LIMITED

/s/ Thomas Melone
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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
Thomas Melone