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 21, 2026**

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

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 Eight (Q-ALLCO-001 through Q-ALLCO-089) — to The Connecticut Light and Power Company d/b/a Eversource Energy ("Eversource" or the "Company"). Section I follows up on the Company's September 17, 2026 responses to EOE Set 4, which assert in one response (EOE-166) that the Company's Ariba and Maximo systems enforce purchase-order-level procurement compliance with tracked metrics, and in another (EOE-164) that the Company cannot produce a listing of procurements with milestone payments because such terms "are not maintained as a separately reportable procurement attribute." Section II completes the Company's response to ALLCO-045. This Set also concerns the governance, personnel, accounting, and administration of the interconnection charges, final accountings, and refund liabilities that the Company carries in the cost of service and balance sheet presented in this proceeding, including the balances in FERC Account 252500 and the practices underlying them. 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. PROCUREMENT DATA THE COMPANY DESCRIBES IN EOE-166 BUT DISCLAIMS IN EOE-164.

Q-ALLCO-090: Reconcile the Company's responses to EOE-164 and EOE-166. EOE-166 describes contract-execution controls in Ariba, automated purchase-order logic in Ariba and Maximo linking every purchase order over $50,000 to an active contract, sole-source justification, or approved exception, dual sign-offs, and year-to-date compliance metrics tracked by the procurement group. EOE-164 states that milestone payments "are not maintained as a separately

reportable procurement attribute." State: (a) whether milestone or advance payment terms are recorded in the Ariba contract records or payment schedules for the contracts they govern; (b) whether the Ariba and Maximo systems can be queried or reported on by payment-term attributes, and if not, what payment-term data those systems store; and (c) produce the listing EOE-164 declined to provide — each procurement since January 1, 2020 that included milestone or advance payments, with the vendor, contract amount, milestone payment amounts and schedule, and the amount paid in advance of work performed or costs incurred — deriving it from the systems described in EOE-166; or, if the Company maintains that this cannot be done, explain how a compliance assertion of "no policy violations" across 50,323 purchase orders can be validated by systems from which basic payment-term attributes cannot be reported.

Q-ALLCO-091: With respect to the year-to-date metrics presented as an image in the response to EOE-166: produce the underlying data in native format — for each of the 294 exceptions, the purchase order number, vendor, amount, exception reason or standardized comment nomenclature, and the approving agent and supervisor; provide the same data for each record flagged as a policy violation (if any) for 2024, 2025, and 2026; and state whether corresponding metrics exist for 2023 and earlier years and produce them if so.

Q-ALLCO-092: 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.

Q-ALLCO-093: State the scope of the assertion in EOE-166 that, of 50,323 purchase orders released year-to-date, "there were no policy violations": (a) identify the categories of procurement-policy compliance the metric measures and those it does not; (b) state whether the metric's scope

encompasses the conduct examined in the Authority's procurement-related findings in Docket No. 25-01-03, the procurement observations in the February 11, 2025 management audit prepared by FTI Consulting and Overland Consulting, and the subject matter of the June 4, 2026 internal audit of the procurement organization referenced in the Company's response to OCC-307; and (c) if the metric is limited to purchase-order release gating, state what compliance failures could occur without registering in the metric.

II. STORM COSTS ON PREVIOUSLY IDENTIFIED VULNERABLE ASSETS (COMPLETING ALLCO-045).

Q-ALLCO-094: The response to ALLCO-045 produced the requested analyses but did not answer the interrogatory's final subparts. (a) Identify each recommendation contained in ALLCO-045, Attachment 1, ALLCO-045, Attachment 2 (the September 2, 2021 Quanta Technology review), and the University of Connecticut studies referenced in the response that the Company has not implemented, and state the reason it was not implemented and the estimated cost of implementation. (b) State whether any portion of the storm costs for which recovery is sought in this docket arose on circuits, line segments, or assets that, before the storm at issue, (i) fell within the higher tree-exposure bands of bare-conductor construction analyzed in Attachment 1, (ii) had been identified through the Storm DEMI recurrence screen described in the response, or (iii) had been identified in any analysis as candidates for hardening, reconductoring, undergrounding, or enhanced vegetation management — identifying each such circuit or asset and the associated storm cost. (c) If the Company contends it cannot perform that identification, produce the data from which it can be performed: the circuit or line-segment identifiers associated with the storm costs compiled in the STORM-ACCT exhibits, by storm event, and the segment-level construction-type and tree-exposure classification underlying Attachment 1.

III. ALLOCATION OF LOAD-REDUCER SAVINGS — THE COMPANY, ITS CUSTOMERS, AND THIRD-PARTY SUPPLIERS (FOLLOWING UP ON ALLCO-039 THROUGH -043).

Q-ALLCO-095: The Company's responses to ALLCO-040 and ALLCO-041 state that treating distribution-connected resources under five megawatts as unregistered load reducers "produces benefits for customers by reducing wholesale load obligations" and "reduce[s] the load and capacity supply obligations of all load serving entities." For each calendar year 2020 through 2025: (a) describe how the Company's retail load settlement process allocates the output of a host

customer's behind-the-meter generation to the load-serving entity serving that customer — i.e., confirm that when the host customer is served by a licensed third-party supplier, the resulting reduction in settled load accrues to that supplier's wholesale position rather than to the Company's standard service load; (b) state the number of net-metered, virtually net-metered, and other load-reducer host customers served by third-party suppliers versus taking standard service or supplier-of-last-resort service, by year, and the associated behind-the-meter output in MWh for each group (or the best available estimate, identifying the estimation method); and (c) state the aggregate MWh by which load-reducer output reduced the settled Real-Time Load Obligation of the Company and of third-party suppliers, respectively, by year, in native format.

Q-ALLCO-096: Quantify, or produce the data sufficient to quantify, the wholesale cost reductions realized by licensed third-party suppliers by reason of load-reducer treatment for each calendar year 2020 through 2025, stated separately for: (a) energy — the reduction in suppliers' settled load valued at applicable locational marginal prices; (b) capacity — the reduction in suppliers' capacity load obligations valued at applicable capacity prices; (c) regional transmission — the reduction in the coincident-peak determinants underlying RNS, LNS, and TAC charges attributable to load served by suppliers; and (d) reserves and ancillary services; and state, for each category, whether any statute, regulation, tariff, or contractual mechanism requires third-party suppliers to pass those savings through to their retail customers or to compensate the host customers whose generation produced them. If no such mechanism exists, so state.

Q-ALLCO-097: State whether the Company has ever analyzed, tracked, estimated, or reported — internally, to ISO-New England, to the Authority, or otherwise — the division of load-reducer benefits between (a) the Company's standard service and supplier-of-last-resort customers and (b) third-party suppliers and their customers; identify and produce each such analysis or report; and state whether the Company has taken any action to measure, capture, credit, or claim — for its standard service customers, for the host customers whose generation produces the savings, or for ratepayers generally — the value that accrues to third-party suppliers from load-reducer treatment, and if it has taken no such action, state each reason why not.

Q-ALLCO-098: With respect to the interaction of net metering costs and load-reducer benefits: (a) confirm that the NBFMCC is a non-bypassable charge assessed on all of the Company's distribution customers, including customers served by third-party suppliers; (b) confirm that,

accordingly, the net metering and virtual net metering amounts included in the NBFMCC (described in the Company's response to ALLCO-043) are recovered from all distribution customers, while the wholesale energy, capacity, transmission, and reserve savings produced by the same behind-the-meter generation accrue to each host customer's load-serving entity — including third-party suppliers with no obligation to pass them through; (c) identify any analysis the Company has performed of this cost-benefit asymmetry, and produce it; and (d) state whether the Company has ever proposed to the Authority or to ISO-New England any mechanism to credit load-reducer savings against the NBFMCC or otherwise to align the parties who bear net metering costs with the parties who receive the corresponding wholesale savings, identifying each proposal or confirming there has been none.

IV. THE FORECASTED PLANT ADDITIONS AND THE COMPANY'S OWN SECURITIES (FOLLOWING UP ON ALLCO-052 AND -053).

Q-ALLCO-099: (Follow-up to ALLCO-053.) The response states that "[p]lant additions and retirements are not forecasted by project at a FERC account level" and answers every remaining subpart "N/A." That position cannot be reconciled with the Company's own filings: on September 15, 2026, the Company filed Exhibit CLP-ADDITIONS-4 Supplemental, whose "2026 Plan Update" tab presents the Company's projected 2026 capital spend PROJECT BY PROJECT — project number, name, projected spend, and a narrative project description — totaling approximately $605 million. State: (a) how the project-level 2026 capital plan in CLP-ADDITIONS-4 Supplemental was developed and by whom, and produce the equivalent project-level plans for 2027 and 2028 (or the most recent capital budget or five-year plan covering those years, however titled); (b) a reconciliation of the project-level 2026 plan to the January 2026-June 2027 forecasted additions by FERC account on Schedule B-2.2; (c) the answers to subparts (b) through (e) of ALLCO-053, none of which depends on the premise the response rejected: subpart (c) asks where AMI capital is reflected — a question about the Company's own schedules; subpart (d) asks for the fleet plan supporting approximately $76 million of forecasted transportation additions including $47.9 million of Class 4 heavy trucks; and subpart (e) asks whether documented business cases exist for projects exceeding $25 million — answer each, or state affirmatively that no fleet plan and no business-case analyses exist; and (d) if the Company maintains that its $1.51 billion of forecasted additions is supported only by "historical precedent and anticipated projects," identify every document in which the "anticipated projects" are listed.

Q-ALLCO-100: (Follow-up to ALLCO-052.) The response states that Ms. Bulkley "did not rely upon the requested information" and "has not compiled" it. Two subparts did not ask what Ms. Bulkley relied upon. Subpart (d) asked the Company to state whether ANY analysis considering the market prices or yields of the Company's or Eversource Energy's own outstanding securities exists, and if not, to explain why company-specific market evidence was not considered while proxy-group estimates for other companies were. Subpart (e) asked whether the Company contends the risk difference between its preferred stock and its common equity justifies a premium of approximately 400 basis points. Answer both: (a) state affirmatively whether any such analysis exists anywhere in the Company's or its witnesses' files, and if none exists, provide the requested explanation; (b) state the Company's position on subpart (e), or state that it has none; and (c) confirm that the Company does not dispute the accuracy of publicly available market prices and yields for its traded preferred series, including the $3.24 Series G (CNLPL), as of any date Allco may cite.

V. GENERAL LEDGER AND SOURCE-DOCUMENT SUBSTANTIATION OF THE RECONCILIATION PROJECT CHARGES.

Q-ALLCO-101: In correspondence dated August 5, 2025, the Company's counsel identified, by application number, the interconnection projects whose cost reconciliation remained open: Fisk (INT-29241, INT-29243, LEG-22714), Plainfield (LEG-22710, LEG-22995), Voluntown (INT-29207, INT-29208, INT-29209), and Bilton (LEG-22750, LEG-22751, LEG-22752). The same day, Allco requested "the general ledger and the backup support for each project that supports each expenditure." That request has now been outstanding for more than thirteen months, and no response to date — in correspondence or in this docket — has produced transaction-level substantiation; the Company has provided summary cost tables only. For each project and work order associated with each application number listed above: (a) produce the complete general ledger transaction detail — every journal entry or cost transaction charged to the project or work order — showing transaction date, FERC and internal account, amount, description, source system or module, cost element or resource type, and vendor or employee-group identifier, in native (Excel) format; (b) produce the source records supporting each charge: third-party invoices, purchase orders, contractor payment applications, materials issue records, and internal labor-cost or timesheet summaries (employee names may be redacted; positions by title should be retained); (c) for every overhead, loader, or other indirect amount included in the charges, state the

percentage or rate applied, the base to which it was applied, the cost pool from which the rate derives, and the schedule or workpaper in which that pool's actual costs are recorded; and (d) reconcile the general ledger total for each project to (i) the amounts invoiced to and paid by the applicable interconnecting customer and (ii) the amounts reflected for that project in the Company's December 2024 final accounting reports. The Authority's record shows the Company producing invoice-, receipt-, and timesheet-level substantiation of its storm costs in response to OCC and EOE discovery in this docket as a matter of course; the same granularity is requested for charges the Company billed to, and collected from, interconnecting customers.

VI. GOVERNANCE OF THE OVERHEAD LOADERS.

Q-ALLCO-102: For the percentage overhead loaders applied to interconnection cost estimates, invoices, and contributions in aid of construction ("CIAC") for distributed-generation and qualifying-facility interconnections at any time from 2017 through the present: (a) identify each person who established, calculated, approved, or revised the loader percentages, and each person or group with authority to approve deviations from them; (b) identify the written policy, procedure, methodology document, or workpaper in which each loader percentage and its derivation is recorded, and produce each; (c) state, for each loader, whether it was developed by CL&P, ESC, Burns & McDonnell Engineering Company, Inc. ("Burns & McDonnell"), or another entity, and identify the entity and organizational unit; and (d) state whether any loader percentage applied to interconnection charges was ever reviewed for consistency with actual incurred costs before December 2024, and if so, identify each review, its date, its author, and its conclusion, and produce it.

Q-ALLCO-103: For each calendar year 2017 through 2025, state the number of distributed-generation interconnection projects for which construction was completed, and, of those, the number for which a final accounting or reconciliation of actual costs against amounts collected was performed and the number for which a final accounting report was issued to the interconnecting customer. Identify the written policy or procedure governing when a final accounting is performed and when a report is issued to the customer, including any standard interval after project completion, and produce it. If no written policy exists, state so and describe the practice and who administers it.

Q-ALLCO-104: For each of the four Final Accounting Reports issued to Allco's affiliates in December 2024 (Fisk, Plainfield, Voluntown, and Bilton): (a) identify each person who prepared, reviewed, approved, or signed off on the report and on its refund computation; (b) identify each person to whom the report or its refund computation was circulated before or after issuance; (c) state what level of authority — by title — is required to authorize payment of a computed interconnection refund, and identify each person holding that authority from December 2024 to the present; and (d) identify each person who, from January 16, 2025 to the present, participated in any decision, discussion, or communication concerning whether or when to pay the refunds computed in those reports, and state the substance and outcome of each such decision.

VII. THE COMPANY'S KNOWLEDGE OF ACTUAL VERSUS ESTIMATED OVERHEADS.

Q-ALLCO-105: With respect to the November 20, 2020 written communication from the Company's interconnection function to Allco stating that the "current actual 'overhead' amount is showing around $100,500 versus an original estimate of $253,876" for the LEG-22713 account and projecting a refund of approximately $125,000: (a) identify each person who prepared, reviewed, or received that communication or the analysis underlying it; (b) state where in the Company's books the projected refund was recorded — the account, the amount accrued, and the date — or state that it was not recorded and why; (c) describe each action taken between November 20, 2020 and December 2024 with respect to the difference between actual and estimated overheads on that account, identifying who took or decided each action; and (d) if no true-up, adjustment, or refund occurred during that period, state each reason why not and identify each person who so decided.

Q-ALLCO-106: Identify every analysis, comparison, study, report, or communication from 2017 through the present — other than the November 20, 2020 communication and the December 2024 Final Accounting Reports — in which the Company, ESC, or any contractor compared the actual costs of interconnection administration, engineering, or overheads to the estimated or percentage-based amounts billed to interconnecting customers, whether for a single project or in the aggregate. For each, state its date, author, recipients, and conclusion, and produce it. If no such analysis exists, state so affirmatively.

Q-ALLCO-107: Define the cost element "Overhead Linework" as it appears in the Company's interconnection final accountings, including the Fisk final accounting's "Overhead Linework" charge of $232,474.22 within a construction subtotal of $962,547.77: (a) state what categories of cost the element comprises and whether the charged amount reflects costs actually incurred and recorded for the specific project or an allocated or percentage-derived amount, and state the percentage or allocation method if any; (b) identify each person who calculated or approved the $232,474.22 figure; (c) reconcile that figure with the November 20, 2020 statement that actual overhead on the related account was approximately $100,500; (d) produce the construction work-order records that 18 C.F.R. Part 101, Electric Plant Instruction 4(C), requires the Company to maintain showing the nature and amount of each overhead charged to the work orders underlying that figure; and (e) state whether "Overhead Linework" or any equivalent element appears in final accountings issued to other interconnecting customers, and its aggregate amount by year, 2017 through 2025.

VIII. REFUND LIABILITIES AND FUNDS HELD.

Q-ALLCO-108: For the $257,260.19 of net refunds computed in the December 2024 Final Accounting Reports, and separately for every other interconnection refund computed but unpaid at any time from 2017 through the present: (a) state the account in which each computed refund is or was recorded as a liability, the date recorded, and the current balance; (b) state whether and where those liabilities are reflected in the test year and rate year cost of service and balance sheet presented in this proceeding, including any offset to rate base; (c) state the amounts of interest or earnings the Company has realized on interconnection-related funds held in FERC Account 252500 or elsewhere, by year, and how those earnings are treated in the cost of service; and (d) provide, in native format, a schedule of every interconnection refund computed from 2017 through the present showing the customer (by anonymized identifier for non-Allco customers), the amount computed, the date computed, the date paid, and the amount outstanding.

Q-ALLCO-109: Identify the agreement or agreements under which Burns & McDonnell performs interconnection-related functions for the Company, and produce each, including statements of work: (a) describe the functions Burns & McDonnell performs — application processing, study administration, cost estimating, account maintenance, final accounting, refund administration, or otherwise; (b) state the basis on which Burns & McDonnell is compensated, and state whether any

component of its compensation varies with the amounts estimated, billed, or collected from interconnecting customers; (c) identify, by title, the Burns & McDonnell personnel who perform the final accounting and refund-administration functions and the CL&P or ESC personnel who supervise them; and (d) state whether Burns & McDonnell's costs are recovered through the interconnection overhead loaders, through the approximately $1.257 million annual interconnection program administration cost identified in ALLCO-010, through base rates, or through some combination, and quantify each component for the test year.

Q-ALLCO-110: With respect to the statement in each December 2024 Final Accounting Report that, because FERC Form 556 was submitted, the "CIAC Fee is being refunded in full for this final accounting": (a) identify the written policy providing for that treatment and produce it, or state that none exists and describe the practice and its origin; (b) identify each interconnection project from 2017 through the present for which a CIAC fee or percentage CIAC was collected from a customer that had submitted, or later submitted, FERC Form 556, stating the amount collected, the date collected, the date refunded, and the amount still held; and (c) state why percentage CIAC amounts are collected at the outset from qualifying facilities whose Form 556 certification is on file, rather than not being charged at all, and identify who established that practice.

Q-ALLCO-111: Identify every request from 2017 through the present by any interconnecting customer — including but not limited to Allco and its affiliates — for invoices, general ledger detail, work-order records, or other transaction-level substantiation of interconnection charges, and for each: state the date, the requester (by anonymized identifier for non-Allco customers), the substance of the request, and the Company's response, including whether the requested records were produced, produced in part, or not produced, and who decided the response. State affirmatively whether the construction work-order records required by 18 C.F.R. Part 101, Electric Plant Instruction 4(C), exist for the Fisk, Plainfield, Voluntown, and Bilton project clusters, and, if the Company contends any do not exist, explain why not.

IX. THE SAME PRACTICES AS APPLIED TO OTHER INTERCONNECTING CUSTOMERS.

Q-ALLCO-112: Provide, in native (Excel) format, a schedule of every final accounting or cost reconciliation performed for any interconnecting customer from 2017 through the present, showing for each: an anonymized project identifier; the customer category (certificated qualifying

facility, other distributed generation, municipal, or other); the in-service or completion year; the construction cost; the percentage overhead or CIAC rate applied at billing; the overhead dollars billed; the actual overhead, project management and administration, or equivalent dollars and percentage determined in the final accounting; the computed refund or additional amount due; the date computed; the date paid; and the amount outstanding. This schedule supplements the refund schedule requested in Q-ALLCO-108 by adding the billed-percentage and actual-percentage columns for each reconciled project.

Q-ALLCO-113: Identify every complaint, dispute, objection, inquiry, or challenge made by any interconnecting customer or developer other than Allco, from 2017 through the present, concerning: (a) percentage overhead or CIAC charges on interconnection costs; (b) differences between estimated and actual interconnection costs; (c) delays in final accounting, reconciliation, or refund payment; or (d) requests for invoices, general ledger detail, or other substantiation of interconnection charges. For each, state the date, an anonymized identifier for the customer, the subject matter, how it was received (correspondence, ombudsperson or customer-advocate channel, regulatory proceeding, or litigation), and its resolution, and identify each Authority docket or court proceeding in which any such matter was raised. If the Company maintains that no such complaint or dispute has ever been made by any other customer, state so affirmatively.

Q-ALLCO-114: For every interconnection project completed from 2017 through 2025 for which no final accounting or reconciliation has been performed: (a) state the number of such projects by year and the aggregate amounts collected from the interconnecting customers for them, including the aggregate percentage overhead components; (b) state the aggregate amount of those collections the Company still holds and the account or accounts in which they are recorded; (c) state whether the Company contends that no refunds would be due on those projects if final accountings were performed, and the basis for that contention; and (d) state each reason final accountings were not performed for those projects and who is responsible for deciding whether and when they are performed.

Q-ALLCO-115: For each calendar year 2017 through 2025: (a) state the number of distributed-generation interconnection applications that were withdrawn or abandoned after the applicant received a cost estimate that included percentage overhead charges, and the aggregate estimated interconnection costs, including the overhead components, contained in the estimates provided to

those applicants; (b) state whether the Company has ever analyzed, measured, or reported — internally, to the Authority, or otherwise — the effect of its interconnection cost estimates or overhead charges on application completion or withdrawal rates, and identify and produce each such analysis; and (c) state whether estimated overhead percentages were applied uniformly to all applicants during each year, and if not, describe each circumstance in which a different percentage or a waiver was applied and who approved it.

Please serve responses on the undersigned by electronic mail by October 5, 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