STATE OF CONNECTICUT
PUBLIC UTILITIES REGULATORY AUTHORITY

November 20, 2026
In reply, please refer to:
Docket No. 26-05-10

Vincent Pace, Esq.
Assistant General Counsel
Eversource Energy Service Company
P.O. Box 270
Hartford, CT 06141

Re: Docket No. 26-05-10 – Application of The Connecticut Light and Power Company d/b/a Eversource Energy to Amend its Rate Schedules

Dear Attorney Pace:

Enclosed are interrogatories numbered **RRU-242 through RRU-247, UPA-102 through UPA-110** and **PURA-10 through PURA-12,** directed to The Connecticut Light and Power Company d/b/a Eversource Energy (Company) and refer to the Company's request to amend its rate schedules (Application).

The responses to these questions have been deemed necessary by the Public Utilities Regulatory Authority (Authority) in connection with the above-referenced docket and will become a part of the record in this proceeding. Please note that persons responsible for responses must be available for cross-examination during a hearing, if held, and must attest to the truth and accuracy of their responses.

Please submit the responses to the Authority's Executive Secretary no later than **December 4, 2026, at 4:00 p.m.** The Authority encourages the submission of responses as soon as they are available rather than delaying until all answers are completed. **Please list each question and answer on the same sheet of paper using a separate sheet for each interrogatory number, and sequentially number the pages of each response (e.g., p. 1 of 5, etc.). At the top of each page, clearly identify the Docket Number, the interrogatory number (including the prefix), the name of the company and the person responsible for the response, and the date of submission.**

Similarly, each Late Filed Exhibit that may be submitted after hearing in this docket shall be sequentially numbered and identified with the Docket Number, Late Filed Exhibit Number, page number, the name of the company and the person responsible for the exhibit, and the date of submission.

If a response to any of the requested information has already been filed in response to another Parties' interrogatory(ies) in this proceeding, please reference the interrogatory which provides the information. It is the respondent's responsibility to ensure that any such information is on file with the Executive Secretary of the Authority.

ELECTRONIC SUBMISSION OF FILINGS

IMPORTANT NOTE: The Authority has indefinitely suspended the paper copy filing requirement. Anyone filing material with the Authority should file only an electronic copy through the PURA Web Filing System. Please refer to the Electronic Filing webpage for more information, including on confidential materials: Make An Electronic Filing

CONFIDENTIAL DOCUMENTS

No confidential material may be filed publicly through the web filing system. Confidential material can be filed electronically by emailing the material to Jeff.Gaudiosi@ct.gov with a subject line labeled in all capital letters "CONFIDENTIAL MATERIAL - NOT FOR PUBLIC DISCLOSURE." Each page of any electronic confidential information shall also contain a header "CONFIDENTIAL – NOT FOR PUBLIC DISCLOSURE." The motion for a protective order shall be filed electronically.

The Authority operates with the strong presumption that all documents filed with it are public records subject to the right of public inspection and copying in accordance with the Connecticut Freedom of Information Act, Conn. Gen. Stat. §1-200 et. seq. In those exceptional circumstances where a participant believes that information it intends to file is confidential under law, it may file a Motion for a Protective Order requesting an exemption from public disclosure. The Motion must provide specific legal arguments with reference to state or federal law describing with supporting facts why the information should be kept confidential. A certified affidavit supplied by a competent witness in support of the Motion must be appended to the Motion. The Authority will rule on the Motion forthwith, and it will give further direction as necessary.

The current service list for this docket is available on the Authority's website located at http://www.dpuc.state.ct.us/DPUCPublicList.NSF.

By the Direction of the Authority,

PUBLIC UTILITIES REGULATORY AUTHORITY



Jeffrey R. Gaudiosi, Esq.
Executive Secretary

Enclosure
cc: Service List

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

Interrogatories RRU-242 through RRU-247 are directed to The Connecticut Light and Power Company (CL&P or Company) and refer to the Company's request to amend its rate schedules (Application).

RRU-242 (PFAFF-TAX) Decision, Jan. 23, 2019, Docket No. 18-01-15, PURA Review of Rate Adjustments Related to the Federal Tax Cuts and Jobs Act (Docket No. 18-01-15 Decision), pp. 3, 11; Decision, April 18, 2018, Docket No. 17-10-46, Application of The Connecticut Light and Power Company d/b/a Eversource Energy to Amend its Rate Schedules (Docket No. 17-10-46 Decision); Docket No. 17-10-46 Decision, App. A (Settlement Agreement); Application Ex. CLP-REVREQ-2, Sch. B-6.0 and Sch. WP C-3.41; Interrog. Resp. NECTA-004. The Docket No. 18-01-15 Decision states that "CL&P fully reflected the reduction to its tax expense in the Settlement Agreement approved by the Authority in CL&P's last rate case in Docket No. 17-10-46" and that "the Authority does not order any further adjustments in this proceeding." Regarding excess accumulated deferred income taxes (EADIT) from the Tax Cuts and Jobs Act:

a. Identify, by section and page, each provision of the Docket No. 17-10-46 Decision and Settlement Agreement that addresses the EADIT. State the amortization period and method that each provision established for the protected and unprotected balances;
b. Provide the annual protected and unprotected EADIT balances for the distribution business on December 31, 2017, through December 31 2025, and as forecast through December 31 2026, and June 30, 2028. For each period, provide the amortization recorded or forecast, the method applied, and the amount returned to customers through base rates and through any other rate mechanism; and
c. Reconcile the FAS 109 regulatory liability of $622,360,000 on Schedule B-6.0 to the unamortized excess deferred income tax balance recorded in Account 254 at December 31, 2025.

RRU-243 (PFAFF-TAX) Application Ex. CLP-REVREQ-2, Sch. B-7.0; O'Brien and Murray Pre-Filed Test., Sec. III.H. Regarding the accumulated deferred income taxes in the rate base:

a. Provide the derivation of the increases of $64,507,000 through June 30, 2027, and $24,342,000 through June 30, 2028, by temporary difference, separately for plant in service at December 31, 2025, and for additions after that date;
b. State whether the proration required by Treas. Reg. § 1.167(l)-1(h)(6) was applied to the forecast period, and provide the calculation;
c. Identify the deferred taxes associated with the storm cost balances and state where they are reflected in the Application; and
d. When the information becomes available, provide Schedule B-7.0 with deferred taxes and Schedule B-3.0 with accumulated depreciation and both rolled forward through the Rate Year on only the actual plant in service at the date of the late filed exhibits.

RRU-244 (PFAFF-TAX) Application Ex. CLP-REVREQ-2, Sch. WP C-3.40, pp. 1 and 2; Sch. H-1.2A, p. 130. Regarding the income tax computation:

a. Explain the basis for recording a current state tax benefit of $6,748,000 (Schedule WP C-3.40, p. 2, line 22) on a Rate Year Connecticut taxable loss of $81,794,000 (Schedule WP C-3.40, p. 2, line 19);

b. Provide the Connecticut and federal net operating loss (NOL) carryforward balances at each year end 2021 through 2025 and forecast through June 30, 2028, and state whether any related deferred tax asset is in rate base;
c. Provide the derivation of the Rate Year cost of removal deduction of $58,912,000 by plant account, and reconcile the Test Year amount of $48,428,000 to the 2025 cost of removal in Exhibit CLP-DEPRECIATION-3, Part VIII;
d. Provide the underlying source documents and workpapers for the hard-coded figures in cell J105 as well as Excel columns F, H, and L of Schedule WP C-3.40 pages 1 and 2, that the Company filed within Exhibit CLP-REVREQ-2-(Schedules A, B, C, D); and
e. Reconcile the "NOL Carryover from 2024" of $73,770,000 on line 16 of page 2 of Schedule WP C-3.40 to the Connecticut return and to page 130 of Exhibit CLP-REVREQ-2, Schedule H-1.2A (Eversource 2025 Form 10-K), which reports no state NOL carryforward for CL&P at December 31, 2024, and explain how deducting the full amount is consistent with General Statutes § 12-217(a)(4)(A)(ii).

RRU-245 (PFAFF-TAX) Application Ex. CLP-REVREQ-2, Sch. B-8.0; Response to RRU-8. Regarding the reserves deducted from rate base:

a. Explain why the uncollectible reserve carries no deferred tax; and
b. Identify the Supplemental Executive Retirement Plan (SERP) and non-SERP reserve balances in the rate base and the expense accruals that fund them.

RRU-246 (PFAFF-TAX) Decision, Docket No. 14-05-06, Sec. II.B.2; Application Ex. CLP-REVREQ-2, Sch. B-7.0. Regarding plant related deferred taxes in Account 282:

a. List each entry over $5 million recorded from January 2018 through the latest month available to true up the deferred tax balance to a filed tax return or to reflect a change in tax accounting method, with the date, amount and explanation;
b. State the annual amounts of repairs deduction claimed on the tax return each year 2018 through 2025 and the amounts assumed for 2026 and 2027; and
c. Identify any deduction available in those years that was not claimed, or was deferred, because of a tax loss position.

RRU-247 (PFAFF-TAX) Application Schs. G-2.0, p. 2, G-2.1 and WP C-3.40, p. 2, lines 23 and 28; Sch H-1.2A, p. 130. Regarding Connecticut corporation business tax credits:

a. Identify the amounts of $24,856,579 and $21,521,568 in the formulas on lines 23 and 28 of page 2 of Schedule WP C-3.40. Explain why the Test Year line "CT Tax Credits" is multiplied by zero and why the difference of $3,335,011 is deducted on the line "State Tax Audit and Reserve Adjustments";
b. For each year 2021 through 2025, provide by each type of Connecticut tax credits CL&P earned, used and allowed to expire, and the carryforward at year end. Reconcile the 2024 and 2025 balances to the state tax credit carryforwards of $157.7 million and $153.9 million reported on page 130 of Exhibit CLP-REVREQ-2, Schedule H-1.2A (Eversource 2025 Form 10-K);
c. State the portion of each amount in subpart (b) that arises from distribution plant and operations, and the method of assignment between distribution and transmission;
d. State the credits the Company expects to earn and to use in 2026, 2027 and the Rate Year, and explain why the Rate Year income tax expense reflects none given positive Connecticut tax at proposed rates; and
e. State the valuation allowance recorded against the carryforward and whether any credit carryforward is included in rate base.

Interrogatories PURA-010 through PURA-012 are directed to The Connecticut Light and Power Company (CL&P or Company) and refer to the Company's request to amend its rate schedules (Application).

PURA-0010 (FEE FREE PROGRAM) Explain how the Company's bill payment options comply with current law, including General Statutes § 42-133ff.

PURA-0011 (FEE FREE PROGRAM) Provide detailed information regarding the Company's affiliates' fee-free programs in other service territories, including copies of the public utility commission decisions approving such programs.

PURA-0012 (FEE FREE PROGRAM) Provide the following information in an unlocked Excel workbook with formulas intact for each year from 2018 to present:

a. Number of residential customers making payments by credit card;
b. Number of non-residential customers making payments by credit card;
c. Number of residential customers making payments by debit card;
d. Number of non-residential customers making payments by debit card;
e. Number of residential customers making payments using a method other than a credit or debit card, broken down by payment method;
f. Number of non-residential customers making payments using a method other than a credit or debit card, broken down by payment method;
g. Cost to the Company for each payment method, broken down by: (i) external costs (e.g., vendor costs) for residential customers; (ii) external costs for non-residential customers; (iii) internal costs (e.g., Company cost) for residential customers; and (iv) internal costs for non-residential customers;
h. Detailed information regarding the costs included in the external costs and the costs included in the internal costs for each payment method; and
i. Cost to ratepayers for each payment method.

Interrogatories UPA-102 through UPA-110 are directed to The Connecticut Light and Power Company (CL&P or Company) and refer to the Company's request to amend its rate schedules (Application).

UPA-102 (PBMRP) Application, Ex. CLP-PBR-1; Ex. CLP-PBR-2; Ex. CLP-PBR-3; Interrog. Resp. OCC-537. Discuss how much of CL&P's operations, maintenance, and administration (OM&A) is attributable to contractor and purchased-service labor (e.g., lineworkers, vegetation management crews, call center outsourcing, engineering services, storm restoration contractors, etc.). How is that labor classified within the proposed I-Factor, X-Factor, and benchmarking analyses, and does that classification affect the resulting calculations or conclusions?

UPA-103 (F-FACTOR) Clarify how the Company's proposed F-factor treats spending above the forecast between rate cases. Specifically, address whether the Company anticipates requesting carrying costs on an unrecovered balance in a subsequent rate proceeding.

UPA-104 (PBMRP) Application, Ex. CLP-PBR-1. State whether the Gross Domestic Product-Final Sales to Domestic Purchasers (GDP-FSDP) deflator and Employment Cost Index (ECI) used in the Company's proposal are intended to

be seasonally adjusted. Also, specify the annual aggregation method used for the overall I-Factor (e.g., four-quarter average or end-of-period).

UPA-105 (PBMRP) Application, Ex. CLP-PBR-1; Ex. CLP-PBR-2; Ex. CLP-PBR-3. FERC Account 908 is part of the Customer Service and Informational Expenses grouping within OM&A. London Economics International (LEI) excluded Account 908 in its analysis on the basis that these costs are driven more by legislative, regulatory, and public-policy requirements rather than costs that are indicative of management-controlled operating efficiency. However, Accounts 907, 909, and 910 fall under the exact same functional OM&A grouping and may be subject to similar external policy influences. For example, a utility ordered to double its conservation programs (908) will inevitably see higher supervisory costs (907), mandatory customer outreach advertising (909), and administrative support (910).

a. Explain why LEI did not exclude Accounts 907, 909, and 910 alongside Account 908.
b. Provide a sensitivity analysis showing the impact on the Company's proposed X-Factor and benchmarking results if Accounts 907-910 are all excluded.
c. Provide the annual dollar balances for FERC Accounts 907, 908, 909, and 910, as well as their respective percentages of total OM&A, for CL&P and each peer utility in the study sample.

UPA-106 (PBMRP) Lindsey J. Griffin Prefiled Test., Oct. 21, 2026, pp. 18–19, lines 17–18 and 1–2, respectively; Interrog. Resp. CLC-AC-01, p. 11. Please clarify the I-Factor index the Company is proposing.

UPA-107 (BENCHMARKING STUDY) Application, Ex. CLP-PBR-3. Explain why LEI treats customer count and distribution-business share as exogenous explanatory variables rather than variables that may be simultaneously determined with utility costs. Provide statistical tests performed to evaluate endogeneity within the econometric benchmarking model and an explanation of the implications of potential endogeneity.

UPA-108 (PBMRP) Application, Ex. CLP-PBR-2. While the Tornqvist index fails the strict constant basket test, please quantify the actual numerical magnitude of this deviation from a constant-basket benchmark in LEI's dataset over the sample period. Also, confirm whether the data instead satisfies an approximate constant basket test (i.e., sufficiently small period-to-period price and cost share changes). If it passes an approximate constant basket test, provide the recalculated total factor productivity growth rates and X-Factor using the Tornqvist index, along with supporting working and unprotected Excel spreadsheets (with formulas intact).

UPA-109 (PBMRP) Notice of Admitted Evidence, Docket No. 26-05-10, Application of The Connecticut Light and Power Company d/b/a Eversource Energy to Amend Its Rate Schedules, Oct. 22, 2026 (admitting Eversource Energy's Form ARS for the reporting period ending Dec. 31, 2025) (2025 Annual Report) pp. 30, 35, 52. In its 2025 Annual Report, the Company reports that Electric Distribution segment earnings increased by $35.4 million in 2025 (to $667.1 million), base

electric distribution operations-related expenses (including vegetation management, vendor services, vehicles, and materials) declined to $7.4 million, and the Company is making “strategic AI investments currently in outage discovery, maintenance management and data analytics to better maintain our system and provide value to our customers.” Please reconcile management’s representation to shareholders regarding ongoing operational efficiencies and earnings growth with the Company’s proposed negative X-Factor in this proceeding, which implies declining industry and/or Company productivity.

UPA-110 (PBMRP) 2025 Annual Report, p. 35. Utility grid modernization, storm hardening, and advanced metering infrastructure smart-meter investments generally help lower ongoing day-to-day OM&A expenses (such as manual meter reading, reactive repairs, and storm restoration) by replacing aging infrastructure and automating operations. Given that CL&P is making significant distribution capital investments, including $549.1 million in 2025 alone, please explain how the proposed negative OM&A X-Factor in this rate case accounts for, or interacts with, the expected OM&A efficiency savings generated by those capital investments.