Date Filed: October 08, 2026

Witness: Ronald S. Smith
Request from: ALLCO

Question:

For each of the Withheld Reports: (a) identify the specific litigation, proceeding, or claim that the Company contends was anticipated at the time the report was commissioned, and state when and how the Company contends that anticipation arose; (b) state whether the report, its findings, or information derived from it has been used, referenced, or relied upon in connection with this Application or any testimony or exhibit in this docket, the proceeding in Docket No. 25-01-03, FERC Docket No. EL26-5-000, or any other proceeding; and (c) state whether the report, its findings, or information derived from it has been used in connection with any remediation, process improvement, or "responsiveness" initiative — including the modifications and improvements to the load settlement system, processes, and controls, and the improvements to procurement practices and preparedness, described in the Company's Objection to Motion No. 40 — and identify each such use.

Response:

Load Settlement:

(a) This report was prepared by Internal Audit at the request and under the direction of the Company's Legal Department attorneys in view of potential litigation (the "Privileged Load Settlement Report"). 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 ("ISO-NE") load settlement system. This 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.

Pending litigation in question includes the FERC proceeding in Complaint of BP Energy Retail Company LLC v. ISO New England Inc., Eversource Energy and NSTAR Electric Company, dated Oct. 14, 2025, FERC Docket No. EL26-5-000 ("BPERC Complaint"). In this FERC proceeding, BP Energy Retail Company LLC ("BPERC"), a competitive energy supplier in Massachusetts, filed the referenced complaint at FERC pursuant to Sections 206 and 306 of the Federal Power Act, Rule 206 of the Federal Energy Regulatory Commission's Rules of Practice and Procedure, and to the extent, applicable, Section 6.3.6 of Exhibit ID of the ISO-NE Billing Policy.

The BPERC Complaint was filed against ISO-NE, Eversource Energy and NSTAR Electric Company, seeking relief from certain invoices issued by ISO-NE based on load it claims was incorrectly assigned to it by Eversource Energy and NSTAR Electric Company solely in Massachusetts through the load settlement process caused by Omni software in or around June of 2024. The Privileged Load Settlement Report has been used in connection with the above pending and potential litigation.

(b) Please refer to the Company's response to subpart (a).

(c) Please refer to the Company's response to subpart (a).

Procurement:

(a) In CL&P's 2025 Rate Adjustment Mechanism ("RAM") proceeding in Docket No. 25-01-03, PURA concluded that CL&P's procurement practices created a risk of potential adverse findings in a future docket, such as the next RAM docket or rate case, stating in relevant part that "the Authority will continue to review the Company's implementation of procurement practices . . . . The violations documented herein and any failure by the Company to improve its procurement practices and compliance therewith may be indicative of inefficient and imprudent management." (Docket No. 25-03-01, August 13, 2025, Decision at 32)(emphasis added.) Subsequently, in Docket No. 24-12-01, PURA's November 5, 2025, final decision imposed a return on equity penalty on CL&P's affiliate, Yankee Gas, based on PURA's finding that the Eversource Procurement Department's "recordkeeping gaps impair the transparency of the procurement process, and in turn weaken corporate accountability and the Authority's ability to conduct effective oversight. For the foregoing reasons, the Authority concludes that an ROE reduction is warranted for imprudent record management and procurement practices." (Docket No. 24-12-01, November 5, 2025, Decision at 17.) PURA's decision therefore admonished the Company that its explanations about procurement practices did "not release the Company from its responsibility to maintain adequate [procurement] records. The difference between the ultimate contract award and the RFP documentation should be clear, unambiguous, and maintained in a verifiable manner." (Id.)

In light of these regulatory developments, CL&P and its legal counsel reasonably expected that procurement practices would be the subject of further litigation before PURA in the contested 2026 RAM proceeding in Docket No. 26-01-03 and the contested rate case in this docket. An Eversource Attorney therefore asked Internal Audit to undertake, at his direction, a privileged and confidential assessment of procurement practices and documentation and generate a report for the Legal Department so that Legal could provide advice and recommendations regarding alignment with regulatory expectations (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 Ronald Smith, Vice President of Eversource Internal Audit & Security to Vincent Pace, Assistant General Counsel in the Eversource Legal Department who was responsible for providing legal advice and representation to the company in connection with the aforementioned regulatory proceedings.

(b) Please refer to the Company's response to subpart (a).

(c) Please refer to the Company's response to subpart (a).