Date Filed: October 09, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(MS24E) Please refer to Exhibit ACCT-2(CLP-5A-06)(MS24E), p. 25-27. Did this crew perform any work on March 12 or were they on standby at the Cheshire Work Center that day? If they performed work, please indicate where they worked and how the Company knows about and validated that work.

Response:

The individual referred to in Exhibit ACCT-2(CLP-5A-06)(MS24E), pages 25-27, is providing contractor tree crew supervision and dispatching to support storm restoration. The contractor's supervisory personnel do not maintain records of specific crew dispatch locations during storm events because they are not personally responding to each work site. Their role is to supervise operations and dispatch the tree crews performing the work to locations identified through the Company's restoration process.

Date Filed: October 09, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(MS24E) Please refer to Exhibit ACCT-2(CLP-5A-06)(MS24E), p. 56. It appears that someone crossed out "MN24F" from the invoice and instead allocated the storm to "MS24E011." Please explain who did this and how they validated that the work should be attributed to MS24E and not MN24F.

Response:

From March 6, 2024, through March 13, 2024, the Company completed three separate storm restoration events (MN24E, MN24F, and MS24E). The storm code was corrected from MN24F to MS24E after the Company Arborist reviewed the police detail invoices and determined that the work was performed in support of the MS24E, rather than the MN24F. The original entry was a vendor administrative error. The Company Arborist verifies the correction using their personal crew assignment, scheduling, and operational knowledge, which confirmed the work was associated with MS24E. The revised invoice reflects this correction and aligns the record with the appropriate storm event. The Company Arborist's signature is the verification the work was billed correctly.

Date Filed: October 09, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(MS24E) Please refer to Exhibit ACCT-2(CLP-5A-07)(MS24E), p. 1-16. This vendor included receipts for hotel accommodations, but no travel time was indicated on the timesheets. Was this vendor based in Connecticut? If not, please explain why no travel time was noted.

Response:

MJ was a dock crew currently working in CT on Eversource property. As a result the crew did not require travel to reach the Company's system. However, as it was a multiple day storm, the contractors were lodged so that they were located near the work that they would be assigned to and so that they would be available to the Company as needed.

Date Filed: October 09, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(MS24E) Please refer to Exhibit ACCT-2(CLP-5A-07)(MS24E), p. 61-67.

a. Please explain why the sole charge attributed to this vendor is for vehicle rentals.
b. What vehicles were rented?
c. For what were the vehicles used?

Response:

Referring to ACCT-2(CLP-5A-07)(MS24E), Outside Contractor- Vendors, lines 262, vendor Mears Group Inc, invoice total amount of $1,590. Upon further review in drafting this response, the Company determined that these costs are not associated with the event. The Company will supplement ACCT-2(CLP-5A-07)(MS24E), to remove line 262 in the amount of $1,590.

Date Filed: October 09, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(MS24E) Please refer to Exhibit ACCT-2(CLP-5A-07)(MS24E), p. 92-94.

a. Box 12 on the timesheet indicates 15 or 16 hours worked on March 12, but boxes 24 and 25 show the earliest work time starting at 6:45 am and the latest end time at 7 pm. Please explain this discrepancy.
b. Boxes 24 and 25 contain overlapping work times, such that every member of the crew could not have worked each of the times indicated. Please explain how the Company confirmed that every member of the crew worked for 15 or 16 hours that day.

Response:

a. All contractor crews and non-Connecticut based Company employees working storm restoration in Connecticut are required to be lodged in hotel rooms. Prior to beginning their first job of the day, the crews eat a meal, conduct safety briefings, perform U.S. Department of Transportation mandated pre-trip inspections on their trucks, and restock their trucks as necessary with material needed for their day. This takes time and the crews are methodical because they don't want to get out into the field without the right equipment or materials.

   The crews start the work shift by driving from their hotel rooms to the job site and depending on the availability of hotel rooms, that can add an additional 30 minutes or more. At the end of their last job of the day, the crews are required to clean up their job site, properly store all equipment and tools, eat a meal after performing physical labor all day in situations where their personal safety is continually at risk and often in unforgiving conditions; and drive back to their hotel rooms, which again, could be 30 minutes or more away from the jobsite. Therefore, intervals of time at the start and end of the work shift and between restoration "events" is an expected and necessary part of the work shift, for which the crews are paid. Within a work shift, the crews do not get paid differently for different types of work. Therefore, from a field perspective, the start and stop time is the critical datapoint for the timesheet.

b. The timesheets on p. 92-94 are not for a single crew. The size of a line crew is dependent upon the work being performed. For a lot of jobs that have minimal damage, a single two-

person crew in one bucket can accomplish the job on their own. On other events with extensive damage (broken poles, many spans of wire down, etc.) it can require several two-person crews working as a team to make the repairs and re-energize the area. When the Company onboards contractor crews, it is identified how many crews the contractor contingent is bringing onboard. The Company employee dispatching the crews and the ERFC physically in the field with the crews both confirm that all crews are properly engaged and working throughout the duration of the storm.

Date Filed: October 16, 2026

Witness: Mark P. Baldwin, Clifford G. Williams, Leanne M. Landry and John G. Griffin
Request from: Office of Consumer Counsel

Question:

(MS24E) Please refer to Exhibit ACCT-2(CLP-5A-07)(MS24E), p. 117-121.

a. Box 12 on the timesheet indicates 9 hours worked on March 12, but boxes 24 and 25 show the earliest work time starting at 8 am and the latest end time at 12:15 pm. Please explain this discrepancy.
b. Boxes 24 and 25 contain overlapping work times, such that every member of the crew could not have worked each of the times indicated. Please explain how the Company confirmed that every member of the crew worked for 9 hours that day.

Response:

a. All contractor crews and non-Connecticut based Company employees working storm restoration in Connecticut are typically lodged in hotel rooms. Prior to beginning their first job of the day, the crews eat a meal, conduct safety briefings, perform U.S. Department of Transportation mandated pre-trip inspections on their trucks, and restock their trucks as necessary with material needed for their day. This takes time and the crews are methodical because they do not want to get out into the field without the right equipment or materials. The crews start the work shift by driving from their hotel rooms to the job site and depending on the availability of hotel rooms, that can add an additional 30 minutes or more. The intervals of time at the start of the work shift and between restoration "events" is an expected and necessary part of the work shift, for which the crews are paid. Within a work shift, the crews do not get paid differently for different types of work. Therefore, from a field perspective, the start and stop time is the critical data point for the timesheet.

b. The referenced timesheets are not for a single crew. The size of a line crew is dependent upon the work being performed. For a lot of jobs that have minimal damage, a single two-person crew in one bucket, or possibly two bucket trucks, can accomplish the job. On other events with extensive damage (broken poles, many spans of wire down, etc.), it can require several two-person crews working as a team to make the repairs and re-energize the area. When the Company onboards contractor crews, it is identified how many crews the contractor contingent is bringing onboard. The Company employee dispatching the crews and the ERFC physically in the field with the crews both confirm that all crews are properly engaged and working throughout the duration of the storm.

March 12 was the final day of the storm event. At the end of any event, restorations are down to the last individual outages, and the Company is focused on returning the system to its steady state, deploying available crews to the stack of single or small outage events and non-outage events that have to be completed before the resources are demobilized. As crews are working in the field, the Company is working through its systems to assess what's left to do, in what locations and which resources are needed before individual crews or groups of crews are demobilized and sent away from the system.

The crews on the referenced timesheets started their time at 0600 and arrived at their first job at 0800, finished work on certain identified events at 12:20 p.m. and then were in the field until 3 p.m. when they were demobilized. Because it was the very end of the restoration effort, the multiple crews were functioning in a team, splitting up to cover multiple jobs throughout the day coordinated through this group. All crews worked for nine hours, 6 a.m. till 3 p.m. and properly billed the Company for that time. The listed OMS events are just the time that crews were working on specific events tracked for completion. During other hours, these crews were completing other tasks not recorded as "events" in the system and were present on the system until demobilized.

Date Filed: October 09, 2026

Witness: Mark P. Baldwin, Clifford G. Williams, Leanne M. Landry and John G. Griffin
Request from: Office of Consumer Counsel

Question:

(MS24E) Please refer to Exhibit ACCT-2(CLP-5A-08)(MS24E), p. 21.

a. Please cite to the provision of the vendor's contract in the record that permits the vendor a six hour rest period.
b. The timesheet allocates four hours as "Return to Windsor Locks" after the rest period. Where was the crew before it returned to Windsor Locks?

Response:

a. The contract does not permit a vendor to bill for rest time. "Emergency Response Working Rates for Labor" are the agreed labor rates payable from the commencement of applicable Emergency Response Work through the termination of such Emergency Response Work, excluding rest time during that Emergency Response Work. Rates are all inclusive of wages, insurance, taxes, overhead, profit and shall be in effect for the term of this Agreement.

   In this instance, the crews worked overnight into the following morning. Accordingly, their rest period occurred during the morning/early afternoon hours, consistent with the rest period that would occur overnight for a crew working a typical daytime schedule. The crews were not compensated during this rest period.

b. Prior to returning to Windsor Locks, the crew was at its hotel in Newtown, Connecticut. The submitted timesheets reflect travel from the crew's last job in Guilford, Connecticut, at approximately 0900 to the Newtown hotel, followed by the crew's rest period.

   Following release, the 1500–1900 period included checkout from the hotel and return travel from Newtown to Windsor Locks, as well as associated demobilization activities, including returning or disposing of unused or spent materials, conducting a safety debrief, taking a meal, and securing and demobilizing equipment upon arrival at the contractor's yard. Based on these activities, travel/demobilization hours were reviewed and approved by the Company.

Date Filed: October 09, 2026

Witness: Mark P. Baldwin, Clifford G. Williams, Leanne M. Landry and John G. Griffin
Request from: Office of Consumer Counsel

Question:

(Storm MN25K – Invoice) Refer to Exhibit ACCT-2 (CLP-13A-17) (MN25K). The following pertains to Invoice #252417001R (p. 6-22). Per review of the documentation, it was noted that a breakout of the items within the invoice was not included relating to the labor, equipment, meals, and lodging charged and their associated rates per item. Explain how the Eversource reviewer reconciled the work performed by these crews without this breakout and rates. If the vendor provided a breakdown of the invoice, please provide to ensure the appropriate rates were applied based on the contract provided as part of OCC-44.

Response:

Referring to Exhibit ACCT-2 (CLP-13A-17) (MN25K), Outside Contractor-Vendor, line 559, vendor Nooter Construction LLC, invoice total amount of $392,655.

As part of the Company's invoice review and approval process, contractor invoices are reconciled against the supporting timesheets submitted by the contractor and verified against the applicable contract rates in effect at the time the services were performed. This reconciliation includes a review of labor classifications, equipment charges, lodging expenses, meal allowances, and any applicable per diem amounts. Where discrepancies or variances are identified, the Company contacts the contractor to investigate and resolve such differences prior to approval and payment.

In this instance, the contractor provided a detailed breakdown of labor, equipment, meal, and lodging charges. The Company reviewed this supporting documentation as part of its reconciliation process and verified that the charges were consistent with the applicable rates and supporting records. Based on that review, the Company confirmed that the invoice reflected the appropriate charges for the services provided.

Please refer to OCC-874, Attachment 1 CONFIDENTIAL, detailing labor, equipment, meals, and lodging charges.

Date Filed: October 09, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(Storm MN25K – Travel) Refer to Exhibit ACCT-2 (CLP-13A-17) (MN25K). The following pertains to Invoice #2502415R (p. 23-69). Provide the Mobilization Report for this invoice to indicate the starting location and ending location of travel the crew performed. Explain how the Eversource reviewer confirmed that the travel hours were appropriate for mobilization of the crew without the Mobilization Report.

Response:

Referring to ACCT-2 (CLP-13A-17) (MN25K), pp 23-69, the Northline Utilities crews in question were first hired to work in New Hampshire, mobilizing to New Hampshire and charging their mobilization time to New Hampshire. On February 17th, the crew was released from work in New Hampshire and directed to travel to Connecticut to provide emergency restoration services.

Referring to p 26 of Exhibit ACCT-2 (CLP-13A-17) (MN25K), Column 10, the crews reported a Travel Time of four hours from New Hampshire to their assigned Company work location in Connecticut of Stamford, CT. Though the exact starting point of mobilization from New Hampshire to Stamford was not recorded, travel from the farthest southern New Hampshire town of Nashua NH to Stamford is approximately 200 miles, according to Google Maps, making a reported travel time of four hours for a convoy of utility trucks reasonable and appropriate. To calculate the shortest expected travel time, regardless of traffic or other road conditions, using 200 miles as the base and Google's travel time estimate of 3 hours and 15 minutes for passenger vehicles, when multiplied by the Company's 1.3 starting factor for utility trucks, the estimated travel time would be 4 hours and 22 minutes.

Date Filed: October 16, 2026

Witness: Mark P. Baldwin, Clifford G. Williams, Leanne M. Landry and John G. Griffin
Request from: Office of Consumer Counsel

Question:

(Storm MN25K – Timesheet) Refer to Exhibit ACCT-2 (CLP-13A-17) (MN25K). The following pertains to Invoice #25-031 (p. 153-175). Per review of the invoice, the crew worked 10 hours from 12:00 PM to 10:00 PM on 2/17/25. Provide the 'Eversource Contractor Storm Daily Time & Work Report' for these hours to verify the tasks performed by the crew and the events logged.

Response:

The requested Eversource Contractor Storm Daily Time & Work Reports were inadvertently excluded from Exhibit ACCT-2 (CLP-13A-17) because the Company believed the documents to be duplicative. Please refer to OCC-876, Attachment 1, for the requested information. This Timesheet supports the 10 hours worked on 2/17/2025. The signed and attached Timesheet supports the details.

Date Filed: October 09, 2026

Witness: Mark P. Baldwin, Clifford G. Williams, Leanne M. Landry and John G. Griffin
Request from: Office of Consumer Counsel

Question:

(Storm MN25K – Approval) Refer to Exhibit ACCT-2 (CLP-13A-17) (MN25K). The following pertains to Invoice #EV2025-0216-R (p. 176-185). Per review of the documentation, it was noted that the approval by the Eversource Representative was on 5/7/25. Given the invoice was provided as of 2/19/25 and the invoice due date was 3/21/2025, explain how the Eversource reviewer was comfortable with the invoice if the work was not yet approved by the Eversource Representative.

Response:

Referring to Exhibit ACCT-2 (CLP-13A-17) (MN25K), Outside Contractor-Vendor, line 568, vendor Orion Utility Contractors LLC, total invoice amount $66,360.

Invoice EV2025-0216-R is a revised invoice submitted by the contractor following the Company's review of the supporting documentation. The original invoice was submitted on March 31, 2025, and subsequently resubmitted on April 16, 2025, and May 7, 2025, to incorporate revisions and reflect the final approved timesheets. The revisions were necessary to remove lodging charges and replace those costs with the applicable per diem amounts in accordance with the agreed-upon contract agreements.

All invoice submissions were accompanied by signed timesheets. During its review, the Company identified discrepancies within the contractor's timesheet documentation and engaged in discussions with the contractor to resolve those issues. As a result of those discussions, revised timesheets were prepared and re-executed to accurately reflect related charges. The Company did not approve and execute the revised timesheets until May 7, 2025, after it was satisfied that the identified discrepancies had been addressed and that the supporting documentation accurately substantiated the invoiced costs. Accordingly, Invoice EV2025-0216-R reflects the final reconciled charges supported by the revised and signed timesheets.

Date Filed: October 19, 2026

Witness: Mark P. Baldwin, Clifford G. Williams, Leanne M. Landry and John G. Griffin
Request from: Office of Consumer Counsel

Question:

(Storm MN25K – Timesheet) Refer to Exhibit ACCT-2 (CLP-13A-19) (MN25K). The following pertains to Vision Utilities Inc invoice #251001RR (p. 223-253). Referring to the timesheets on p. 245-247 and given the number of hours charged (21 hours), explain how the Eversource reviewer validated the hours worked of each crew member and their equipment on these timesheets and how the reviewer ensured that all of the time should be considered work time. Provide additional evidence or documentation to support these individuals worked the entirety of the 21 hours and that the crews did not only work based on their individual timesheets (i.e. on p. 245, the recorded events from 3:00 pm to 11:30 pm accounted for 8.5 hours).

Response:

The Company provides each contractor crew group (in this case, Vision Utilities) with their daily start and end times for their Emergency Response Work Time each day, based on the anticipated restoration needs of the Company. Since each position within the contractor crew group has different responsibilities (e.g. supervision by General Foremen, restoration work by Linemen, pole-setting by Heavy Equipment Operator, or ensuring protocols by Safety Officers), all are required to start and end their Emergency Response Work Time each day together, in a coordinated manner.

On each Eversource Contractor Storm Daily Time & Work Report, the Work Time hours in Column 12 record the total Emergency Response Work Time based on the day's start and end time as required by the Company. During each day, restoration work conducted by the line crews and supported by heavy equipment operators is captured in the Work Distribution section of the Eversource Contractor Storm Daily Time & Work Report, to the degree that time permits the documentation of work description details during the urgency of emergency restoration work. The Description of Work (Column 23) and the Tracked Hours Per OMS Event (Columns 24 and 25) occur within the 21 hours of Work Time each day. Depending upon the complexity of each restoration location (column 21), each OMS Event Number (Column 20) may require a single crew or multiple line crews, heavy equipment operators, etc. in order to safely and effectively complete the repairs at each location. From the start of each day's Work Time to the end of Work Time, all hours are considered Work Time.

As part of its review process, the Company verified the accuracy and reasonableness of the contractor Work Time labor charges using the total hours worked, dates of service, event assignments, crew information, and consultation with personnel responsible for overseeing the contractor's work, as necessary. During the review process, the Company noted the number of Work Time hours reported on these Timesheets and flagged them for further review. Based on a conversation with the Company's External Resource Field Reviewer who worked with this contractor during this event, the Company's reviewer was able to confirm the validity of the Work Time hours and approved the invoice.

Date Filed: October 09, 2026

Witness: Mark P. Baldwin, Clifford G. Williams, Leanne M. Landry and John G. Griffin
Request from: Office of Consumer Counsel

Question:

(Storm MN25K Meals) Refer to Exhibit ACCT-2 (CLP-13) (MN25K) CONFIDENTIAL, Labor by Empl. Title tab. Provide documentation to support the following Meals. As part of the response, provide relevant calculations, citations, invoices, or other supporting documents.

a. Row 110, Chief/Top Line Mechanic, $150
b. Row 497, Response Specialist – Line, $60
c. Row 1352, Reliability Shift Electrician, $40
d. Row 1898, Line Mechanic, $190
e. Row 3858, Garage Mechanic, $20

Response:

Referring to Exhibit ACCT-2 (CLP-13) (MN25K), Labor by Empl. Title Tab.

- Please refer to OCC-879, Attachment 1 CONFIDENTIAL, regarding summary and location of supporting calculations of meals reimbursed.

- Please refer to OCC-879, Attachment 2 CONFIDENTIAL, regarding meal reimbursement calculations.

Please refer to the Company's response to EOE-259[i] for a supporting justification on meal reimbursements to union employees. Additionally, please refer to EOE-259, Attachment 3, page 50, Section 15, regarding meal allowance provisions applicable to union employees working extended hours.

Upon further review in drafting this response, the Company identified that there was a clerical error in the dollar amount charged for line 110 in the amount of $10 and line 1352 in the amount of $10. The Company will supplement line 110 to reflect the total amount of $140 and line 1352 to reflect the total amount of $30.

Prior Referenced Response:

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[i] EOE-259 Question

(MS24A-LABOR/MEALS) Refer to Exhibit ACCT-2 CLP-1, Labor by Empl. Title tab. Provide documentation to support the validity of the following sampled Meal reimbursements (stipends). As part of the response, please provide relevant calculations, union agreement citations, invoices, or other supporting documents and whether the employee received a Company provided meal or not.

a. Row 1514, Response Specialist-Line, $240
b. Row 1886, Stockhandler, $160
c. Row 2449, Splicer/Cable Spicer Helper, $70
d. Row 3736, Line Helper, $150
e. Row 3992, Employee # 025923, Distribution Automation Specialist, $20

EOE-259 Response:

Referring to Exhibit ACCT-2 CLP-1, Labor by Empl. Title tab.

- Please refer to EOE-259, Attachment 1 CONFIDENTIAL, regarding summary and location of supporting calculations of meals reimbursed.
- Please refer to EOE-259, Attachment 2 CONFIDENTIAL, regarding meal reimbursement calculations.
- Please refer to EOE-259, Attachment 3 CONFIDENTIAL, regarding Union Contract.

Please refer to EOE-259, Attachment 3 CONFIDENTIAL, page 50, Section 15, which details the meal allowance provisions applicable to union employees working extended hours.

Pursuant to the applicable collective bargaining agreement, employees are entitled to reimbursement for meals when qualifying conditions are met during extended work assignments. Employees are responsible for submitting reimbursement requests for meals that they were unable to obtain during their scheduled meal periods while performing storm restoration and emergency response work.

During storm events, it is common for employees to continue working through their designated meal periods in order to address emergent system conditions and expedite the restoration of service to customers. As a result, employees may incur meal expenses that would not otherwise have been incurred during their normal work schedule. Meal reimbursement requests are submitted by employees in accordance with Company procedures and are reviewed and approved through the Company's timesheet approval process. Supervisors are responsible for reviewing employee timesheets, including any associated meal reimbursement requests, to verify compliance with applicable Company policies and collective bargaining agreement provisions before approval.

Accordingly, the meal expenses reflected in this exhibit represent costs incurred as a direct result of employees working extended hours in support of the Company's storm response and restoration efforts and are consistent with the provisions of the applicable collective bargaining agreement.

Lastly, upon further review in drafting this response, the Company determined that partial cost associated with line 3736 is not associated with the event. The Company will supplement Exhibit ACCT-2 CLP-1 (MS24A) to reflect $110.

Date Filed: October 09, 2026

Witness: Mark P. Baldwin, Clifford G. Williams, Leanne M. Landry and John G. Griffin
Request from: Office of Consumer Counsel

Question:

(Storm MN25K – P-Cards) Refer to Exhibit ACCT-2 (CLP-13) (MN25K) CONFIDENTIAL, 'P-Card' tab. Provide documentation to support the following P-Card expenses. As part of the response, provide a description of the purchase, relevant invoices, and other supporting documents demonstrating the necessity and applicability to the MN25K event.

a. Row 103, Jimmy's Store, Meals, $1,104
b. Row 133, Parkway Diner, Meals, $5,500
c. Row 183, Vero Cucina, Meals, $8,670
d. Row 194, The Flying Monkey, Meals, $643
e. Row 198, The Home Depot, General Supplies, $260

Response:

Referring to Exhibit ACCT-2 (CLP-13) (MN25K), P-Card tab, please refer to the following for the requested information:

- Please refer to OCC-880, Attachment 1 CONFIDENTIAL, for a summary, description and location for the documentation supporting each cost.

a. Please refer to OCC-880, Attachment 2 CONFIDENTIAL, for the receipt supporting the purchase from Jimmy's Store.

b. Please refer to OCC-880, Attachment 3, for the receipt supporting the purchase from Parkway Diner.

c. Please refer to OCC-880, Attachment 4 CONFIDENTIAL, for the receipt supporting the purchase from Vero Cucina. Upon further review in drafting this response, the Company determined an error in the amount of $71.40 tax expense allocated to this charge. The Company will supplement ACCT-2 (CLP-13) (MN25K), P-Card tab, line 183 to reflect the total cost of $8,598.60.

d. Please refer to OCC-880, Attachment 5 CONFIDENTIAL, for the receipt supporting the purchase from the Flying Monkey Grill.

e. Upon further review in drafting this response, the Company found that this purchase was inappropriately charged to MN25K. The Company will supplement Exhibit ACCT-2 (CLP-13) (MN25K), P-Card tab to remove line 198, in the amount of $260.

Date Filed: October 13, 2026

Witness: Mark P. Baldwin, Clifford G. Williams, Leanne M. Landry and John G. Griffin
Request from: Office of Consumer Counsel

Question:
(Storm MN25K – Employee Expense Reimbursement) Refer to Exhibit ACCT-2 (CLP-13) (MN25K) CONFIDENTIAL, 'Empl. Expense&Other' tab. Provide documentation to support the following employee expenses. As part of the response, provide a description of the purchase, relevant invoices, and other supporting documents demonstrating he necessity and applicability to the MN25K event.

a. Row 59, Meals – Employee Reimbursement, $140
b. Row 74, Employee Reimbursement, $638
c. Row 140, Meals – Employee Reimbursement, $200
d. Row 426, Travel, $273
e. Row 424, Meals – Employee Reimbursement, $872

Response:

Referring to Exhibit ACCT-2 (CLP-13) (MN25K), Empl. Expense & Other. Please refer to OCC-881 Attachment 1, for a summary of purchases and descriptions of transactions. In addition, please refer to OCC-881 Attachment 2, for all receipts directly associated with this event.

Please note that line 29 includes one miscellaneous expense in the amount of $24. Pursuant to the Company's Employee Expense Policy, receipts are not required for individual expenses below $25.00. This threshold reflects the Company's determination that the administrative burden associated with collecting, reviewing, and retaining receipts for nominal-value transactions exceeds the corresponding control benefit.

To mitigate the risk of circumvention through multiple small-dollar submissions, all de minimis expenses must be submitted through the Workforce system rather than Workday. The Workforce system provides centralized tracking, requires supervisory review and approval contemporaneous with the expense submission, and facilitates monitoring for unusual or potentially duplicative expense patterns.

The expenses identified above were submitted in accordance with the applicable provisions of the Employee Expense Policy and were reviewed and approved by the employees' supervisors through the Workforce system. As part of that approval process, the supervisors confirmed that the

expenses were incurred in connection with storm restoration activities. Accordingly, these expenses represent properly incurred storm-related costs and are eligible for recovery

Upon further review in drafting this response, the Company determined that the cost for the following lines are not associated with the event:

- The Company will supplement Exhibit ACCT-2 (CLP-13) (MN25K), to remove line 74 in the amount of $638.

- The Company will supplement Exhibit ACCT-2 (CLP-13) (MN25K), to remove line 140 in the amount of $200.

- The Company will supplement Exhibit ACCT-2 (CLP-13) (MN25K), to reflect line 424 in the amount of $872.

Date Filed: October 09, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(Storm MN25K – Employee Expense Mileage) Refer to Exhibit ACCT-2 (CLP-13) (MN25K) CONFIDENTIAL, 'Empl. Expense&Other' tab. Provide documentation to support the following mileage expenses. As part of the response, provide the mileage logs and other supporting documents that were available to the Eversource reviewer at the time of the approval demonstrating the applicability to the MN25K event, as well as the netting of the employee's normal commute.

a. Row 26, $18
b. Row 65, $112
c. Row 179, $221
d. Row 209, $70
e. Row 337, $112
f. Row 391, $253

Response:

Referring to Exhibit ACCT-2 (CLP-13) (MN25K), Empl. Expense & Other tab, please refer to the following for the requested information:

- Please refer to OCC-882, Attachment 1, for a summary and location for the documentation supporting each cost.

- Please refer to OCC-882, Attachment 2, for the mileage log with calculation per mile at $.70. In addition, expense plans that are calculated by Union agreement are included in the attachment.

- Please refer to the Company's response in EOE-262[i] regarding mileage charges and expense plans. Additionally, please refer to EOE-262, Attachment 3, for Union contract supporting details for mileage of personal vehicles and expense plans.

Prior Referenced Response:

[i] EOE-262 Question:

(MS24A-EMPLOYEE EXPENSE MILEAGE) Refer to Exhibit ACCT-2 CLP-1, Empl. Expense&Other tab. Provide documentation to support the validity of the following sampled mileage expenses. As part of the response, please provide the mileage logs and other supporting documents that were available to the Eversource reviewer at the time of approval demonstrating the applicability of each cost to the MS24A event, as well as the netting of the employee's normal commute.

a. Row 35, $163
b. Row 84, $156
c. Row 111, $126
d. Row 143, $ 126
e. Row 200, $126
f. Row 230, $116
g. Row 265, $110
h. Row 271, $76
i. Row 299, $63
j. Row 330, $115
k. Row 346, $110
l. Row 347, $67
m. Row 365, $55
n. Row 373, $67

EOE-262 Response:

Please refer to Exhibit ACCT-2 CLP-1 (MS24A), Empl. Expense& Other, please refer to the following for the requested information:

- Please refer to EOE-262, Attachment 1, for a summary and location for the documentation supporting each cost.
- Please refer to EOE-262, Attachment 2, for the mileage log with calculation per mile at $0.67. In addition, expense plans that are calculated by Union agreement.
- Please refer to EOE-262, Attachment 3, for Union contract supporting details for milage of personal vehicles and expense plans. Please refer to Article XII, Expense Allowance, Sections 2 and Section 4, pg. 73- 75.

Within this exhibit, the charges consist of a combination of incremental mileage reimbursements for employees utilizing personal vehicles outside of their normal work schedule and Expense Plan payments that are contractually earned by union employees when assigned to a reporting location other than their designated home base.

Employees seeking mileage reimbursement are required to deduct their normal commuting distance and may only request reimbursement for mileage incurred in excess of their customary commute. All mileage reimbursement requests are subject to supervisory review and approval to verify compliance with Company policy.

Expense Plan payments are provided pursuant to the applicable collective bargaining agreements when the Company directs an employee to report to a work location other than their regularly assigned home base. During storm restoration and emergency response efforts, the Company routinely reallocates personnel throughout its service

territory to ensure that areas experiencing the greatest impact have sufficient staffing resources available to support restoration activities and maintain operational effectiveness.

Accordingly, the mileage reimbursements and Expense Plan payments reflected in this exhibit were incurred as a direct result of the Company's storm response and restoration efforts and represent necessary and reasonable incremental costs associated with deploying personnel to locations where their services were required.

In addition, upon further review of drafting this response, the Company determined that the total cost of $226 is associated with MS24B, thus the cost that is associated with MS24A will be adjusted to reflect the below amount within Exhibit ACCT-2 CLP-1:

a. Line 35, amount will be adjusted to reflect $82.
b. Line 84, amount will be adjusted to reflect $62.
c. Line 271, amount will be adjusted to reflect $25.

Date Filed: October 13, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Consumer Counsel

Question:

Vegetation Management. Refer to VMP-1. Provide copies of all supporting documentation relied on by the Company supporting its request to expense rather than capitalize the vegetation management costs, including but not limited to studies, accounting and regulatory guidance.

Response:

The Company began capitalizing work conducted through the Enhanced Tree Trimming ("ETT") program per the final decision of PURA in Docket No. 98-01-02. At that time, the ETT Program included the removal of hazard branches and trees outside the normal trim zone, among other work. Please refer to OCC-886, Attachment 1, on page 146. Additionally, in that docket, PURA approved capitalization of the costs for the ETT program based on the nature of the work that was performed through the program. Please refer to OCC-886, Attachment 1, on page 45:

> The Department has reviewed the FERC requirements for accounting for tree trimming costs and concurs with CL&P's view with respect to capitalizing the enhanced tree trimming costs.".

Capitalization of ETT Program work continued in accordance with Docket No. 12-07-06, including Enhanced Tree Removal ("ETR") as part of the ETT Program. Please refer to OCC-883, Attachment 1, Decision on page 6, 8, Section IV. A. Conclusions, stating:

> The Plan is reasonable and necessary to improve the resiliency of the Company's electric distribution system. The Authority therefore approves the Plan, and hereby requires CL&P to provide status updates on implementation of the Plan
>
> The capitalized assets spending will be comprised of the following: Electrical, Structural, System Automation and ETT for the total of $258 million for the five years.

The primary driver of the need to change from capitalization to expense treatment for the VMP costs is to align with the Federal Energy Regulatory Commission (FERC) Uniform System of Accounts (USoA). FERC continually updates its compliance requirements and accounting treatments in the USoA through review, recommendation and adoption, and does not always follow changes in U.S. GAAP automatically in order to avoid making accounting changes that

have the effect of a rate change without making the appropriate rate filing. However, FERC regulates transmission construction, operation and accounting and individual state jurisdictions have the their own authority to differ on the accounting treatment of tree trimming.

The secondary driver for the change is that nearly all state regulators for distribution now follow USoA rules for capitalization of tree work under Account 365 (Overhead Conductors and Devices) and expense under Account 593 (Maintenance of Distribution Overhead Lines), and the Company recommends that it should follow that practice as well, with PURA approval.

The Company has not had the opportunity to discuss this subject as the issue was partially discussed in the Settlement Decision of Docket No. 17-10-46, OCC-883 Attachment 2, and final decision in Docket No. 17-10-46RE02, OCC-883 Attachment 3.

Please refer to OCC-883, Attachment 2, page 12, stating:

> The Company's proposed recovery under the system resiliency program of capital expenditures for enhanced tree trimming ("ETT") in the rate case application for calendar years 2018-202011 and the associated return thereon, as filed in this rate case: (a) are approved; (b) shall be reclassified as O&M expense.

Please refer to OCC-883, Attachment 3, page 10*,* stating*:*

> The Authority concludes that the incremental funding request by the Connecticut Light and Power Company for the Enhanced Tree Removal program is reasonable under the current environmental conditions affecting roadside tree mortality and is, at this time, necessary for the safe and reliable delivery of electric service. If the Company seeks to continue funding beyond calendar year 2020 for an amount above that which was approved in the Rate Case Decision, the Company must first seek approval from the Authority.

The Company is taking the opportunity in this docket to make this recommendation and have PURA evaluate the change to be aligned with FERC accounting principles and other regulator jurisdictions on accounting and recovery methods in accordance with Motion 53 of PURA Docket No. 17-10-46. Please refer to OCC-883, Attachment 4, page 2*,"*to prudently operate and maintain a resilient electrical distribution system" and to seek permission to recover such "system resiliency program costs in its next rate case proceeding."

Although capitalization spreads the rate impact to customers over the depreciation period, it also includes the other capital components including a debt component (cost of borrowed funds), tax component (cost of asset improvement) and an equity component (a reasonable return on internal equity funds used), which would not be applicable if the costs are treated as expense.

Date Filed: October 19, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner, Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Vegetation Management. Refer to CLP-VMP-1. Will the vegetation management costs that the Company proposes to expense be used and useful over a period longer than one year? If so, explain why these costs should be expensed in the year incurred including why this treatment is beneficial to ratepayers.

Response:

In the first instance, the determination of whether an expenditure is treated as capital or expense is not a decision that the Company can make on its own without adherence to generally accepted accounting principles ("GAAP"). The Uniform System of Accounts for Electric Utilities, which the Company generally follows in order to adhere to GAAP. Under these guidelines, expenditures that extend the life cycle of an asset may be capitalized. Items that are capitalized are included in rate base and are depreciated over the "life" of the asset and are subject to the rate of return due to the extended recovery. Expenditures that are in the realm of repairs or maintenance and that do not extend the life of the infrastructure asset must be expensed in the year in which the expenditure is experienced.

As proposed in this proceeding, the Vegetation Management Plan ("VMP") is designed to *maintain* the Company's overhead infrastructure assets during the 4-year cycle period. This means that the type of trimming work that the Company plans to perform will not be making a more permanent change in the life cycle of overhead infrastructure by materially diminishing the likelihood of damage, as the Enhanced Tree Trimming ("ETT") program did. In the ETT program, clearances were pushed back by a material degree and other work was performed that had the effect of rendering a permanent change upon the life cycle of overhead assets. From there, maintenance cycles could maintain the level of cutback achieved through the ETT, which is where the Company is now.

Accordingly, in this case, the VMP is aimed at completing vegetation-management cycles, using time or cycle-based strategies (Roadside Scheduled Maintenance, Distribution Rights-of-Way, and Mid-Cycle Trim), combined with condition-based strategies (Reliability Tree Work and Risk Tree Removals), to maintain the Company's overhead infrastructure. Time refers to how long a tree takes to grow back into the encroachment near a conductor. Condition refers to the physical state of the tree, its species growth rate, structural health, decay and proximity to electrical conductors.

These activities are performed for the purpose of preventing failure and maintaining life of electric plant and are defined as maintenance, per the UsoA, because these activities do not effect such a significant change to be categorized as extending the life of the overhead infrastructure asset.

The concept of "used and useful" is associated with capitalized assets, included in rate base. Although the effects of Company's annual VMP strategies will have benefits over a multi-year period between cycles, it will not have a permanent, longer-lasting effect as is needed to be capitalized. Consequently, the types of activities that the VMP is undertaking are not eligible for capitalization of the associated costs, as an accounting matter.

Date Filed: October 09, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding, Jenna Turner and Marisa B. Paruta
Request from: Office of Consumer Counsel

Question:

Vegetation Management. Refer to CLP-VMP-1.

a. Provide a list of all categories of vegetation management that will be expensed in the Rate Year and identify any categories that will be newly expensed.
b. Provide a list of all categories of vegetation management that will be capitalized in the Rate Year and identify any categories that will be newly capitalized.

Response:

Please refer to Exhibit CLP-VMP-1, on page 12, at lines 3-4: "The redesigned VMP would terminate the capitalized work, converting the VMP to an expense-only program."

Please refer to Exhibit CLP-VMP-1, on page 36, at line 5, for all program components of the proposed VMP, and on page 26, at line 4, for program components that were previously capitalized.

Date Filed: October 09, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding, Jenna Turner and Marisa B. Paruta
Request from: Office of Consumer Counsel

Question:

Vegetation Management. Refer to RevReq-1, page 114, line 15-17. Has the Company always capitalized the costs it is now requesting to expense? If not, explain when the methodology was previously changed and why.

Response:

The Company has not always capitalized components of the VMP. The Company started capitalization of Enhanced Tree Trimming per the Final Decision of PURA Docket No. 98-01-02.

Please refer to OCC-886, Attachment 1, on page 44, at "10. Enhanced Tree Trimming", where the Company proposed the capitalization of enhanced tree trimming, "*as a one-time improvement to the physical facilities that exist whether or not wire is actually replaced. Therefore, it is appropriate to treat these costs similarly to the costs of tree trimming associated with new line installations or reconductoring. The Company began this program in 1998 and if the Department accepts the Company's proposal, CL&P will capitalize the costs incurred in that year. The Company included these costs as part of the rate base in the Application and is looking for Department concurrence to capitalize them so that it can properly record costs incurred in 1998 when it closes its books.*"

Please refer to OCC-886, Attachment 1, on page 147, where "*The Department encourages the Company to follow through on these programs as they have been represented in this proceeding. The Department will follow the Company's efforts in this regard in Docket No. 86-12-03 and in future reviews of the Company's Line Maintenance Program.*"

Date Filed: October 09, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Consumer Counsel

Question:

Vegetation Management. Refer to CLP-VMP-1, page 25.

a. Update the table to contain actual date for the years 2015, 2016, 2017 and forecasted data for 2026, 2027, 2028 and the Rate Year.
b. Explain why capitalized and expensed vegetation management costs have declined from 2023-2025.

Response:

a. Please refer to OCC-887, Attachment 1, for an updated table including years 2015-2017 and forecasted years 2026-2028.

b. The capital and expense vegetation management costs in years 2023-2024 are in line with and, in some cases, higher than previous years (e.g. vegetation management expense in 2023-2024 compared to 2018-2020). For 2025, please refer to the Company's response to OCC-840[i].

Prior Referenced Response:

[i] OCC-840 Question:

O&M expenses. Refer to the response to OCC-375(f) Explain in detail what the "optimization of O&M" throughout Connecticut Operations" refers to.

OCC-840 Response:

The Company goes through a rigorous budget process each year and works to balance the needs of all organizations to ensure it provides safe and reliable service to customers. During the course of the year, the Company balances the financial needs across the organization and, in some cases, spending may be adjusted up or down during the year as circumstances warrant. For 2025, the vegetation management spending was reduced from prior years, while still aligned with the amount included in distribution rates.

As noted in the joint direct testimony of John P. DiPaola-Tromba, Sean D. Redding, and Jenna Turner, the Company is entering into a new four-year cycle subject to the results of a competitive solicitation that the Company is currently conducting. The Company's estimation is that the cost of the Vegetation Management Plan will increase above the level last included in base rates in 2018, because of unavoidable increases in vendor costs over the historical time

interval, as well as to accommodate the trim cycle for all overhead circuits, implement new programs, including LiDAR, and other programs, including Mid-Cycle. Please refer to OCC-102i, for the drivers of the proposed increases from the Test Year to the proposed budget in the Rate Year.

Date Filed: October 09, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding, Jenna Turner and Marisa B. Paruta
Request from: Office of Consumer Counsel

Question:

Vegetation management. Refer to CLP-VMP-1, page 25.

a. Provide the budgeted vegetation management costs broken out by expense and capital for each year 2020, 2021, 2022, 2023, 2024, 2025, and forecasted in the Rate Year.
b. Provide the PURA authorized vegetation management costs broken out by expense and capital for each year 2020, 2021, 2022, 2023, 2024, and 2025.

Response:

a. Please refer to OCC-888, Attachment 1, for the budgeted Vegetation Management O&M and capital expenses for years 2020-2025.

b. Please refer to Exhibit CLP-VMP-1, on page 36, at line 5, for the proposed O&M budget for the Rate Year.

c. The budgeted Vegetation Management O&M expense for years 2020-2025 were submitted through the Company's Electric Utility Line Maintenance Plan Dockets pursuant to CT G.S. 16-32g and accepted by PURA:

Year	Docket No.	Attachment	Page No.
2020	19-12-32	OCC-888, Attachment 2	22
2021	20-12-44	OCC-363, Attachment 2	23
2022	21-12-31	OCC-363, Attachment 3	23
2023	22-12-01	OCC-363, Attachment 4	22
2024	23-08-09	OCC-363, Attachment 5	24
2025	23-08-09	OCC-363, Attachment 6	22

Date Filed: October 09, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Consumer Counsel

Question:

Vegetation Management. Refer to CLP-VMP-1, page 44. Is Frontier aware of the potential significant increases to the O&M vegetation management to which it will be partially responsible for? If not, when does the Company plan to notify Frontier?

Response:

The Company has not notified Frontier of the potential O&M increases in the VMP. The Company plans to notify Frontier with the issuance of the Final Decision that would determine the expense budget for the VMP and therefore Frontier's reimbursement responsibility.

Date Filed: October 09, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Consumer Counsel

Question:

Vegetation Management. Refer to CLP-VMP-1, page 44. Confirm that the Company's vegetation management proposals in this case are contingent upon PURA's approval.

Response:

The Company's proposed VMP is contingent upon the issuance of the Final Decisions by PURA.

Date Filed: October 13, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Materials and Supplies. Refer to WP B-4.0 Provide the monthly M&S balances for each of the years 2020, 2021, 2022, 2023, 2024, 2025 and year-to-date 2026.

Response:

Please refer to OCC-891, Attachment 1, for the quarterly materials and supplies balances for each of the years 2020 through year-to-date 2026. The Company is providing quarterly balances consistent with how this information is filed in the quarterly ROE filings in Docket No. 76-03-07RE01. In addition, as noted in footnote 4 of the Company's testimony in Exhibit CLP-REVREQ-1, page 28, "the Company identified a reclassification of materials and supplies between the distribution and transmission business segment, which has been appropriately adjusted in the rate filing herein." That adjustment was made to the quarterly balances and not monthly balances and therefore the monthly balances cannot be provided as requested in this interrogatory.

Date Filed: October 13, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Materials and Supplies. Refer to Schedule B-4.0 and C-3.21.

a. Explain whether and how these amounts are related.
b. If they are related, explain how including the costs in rate base and expense is not a double recovery.

Response:

The materials and supplies amount included in Schedule C.3.21 represent materials and supplies expense incurred during the Test Year for O&M purposes. The materials and supplies amount included in Schedule B-4.0 represents the balance of materials and supplies inventory maintained by the Company and included as a component of rate base. To the extent materials and supplies are purchased and remain in inventory at the end of the Test Year, the inventory balance is not recovered through the O&M expense in Schedule C 3.21. Inclusion of the materials and supplies balance in rate base does not constitute double recovery as the amounts are completely separate and are associated with different stages of the materials use. The inclusion of materials and supplies in rate base provides recovery of the carrying cost associated with financing the inventory. Please reference CLP-REVREQ-1, pages 27-30 for further information on the costs included in Materials and Supplies.

Date Filed: October 13, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Inflation. Refer to Schedule C-3.0. For each of the following, provide the amount of inflation included in the Rate Year, as the inflation amounts were not identified on the corresponding workpapers but it was stated in the revenue requirement testimony that inflation was applied. Also for each, provide the supporting calculations showing how the inflation was derived:

a. Audit Fees
b. Bank Fees and Debt Service Charges
c. Board of Trustees
d. Computer Services
e. Facilities Maintenance
f. Insurance
g. Telecommunications
h. Vehicle Expense

Response:

Please refer to OCC-893, Attachment 1, for the calculation of inflation and how this calculation was derived in the referenced schedules. As stated on Page 70 of Exhibit CLP-REVREQ-1, Schedule C-3.4, Board of Trustees was not escalated from the Test Year, therefore an inflation calculation is not applicable.

Please note that the Company has committed to updates to the cost of service for certain referenced schedules and will supplement this response at that time.

Date Filed: October 13, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray, Warren R. Boutin, Leanne M. Landry and Jeffrey D. Turano
Request from: Office of Consumer Counsel

Question:

Customer Advances. Refer to the response to see ALLCO-006. Provide the following related to customer advances for each year 2021, 2022, 2023, 2024, 2025:

a. Customer forfeits
b. Credits offset to program costs
c. Customer refunds

For each subpart, specify the Rate adjustment mechanism the amounts are reflected in, if applicable.

Response:

a. & b. Performance assurance amounts which are forfeited under the terms of customer contracts or tariff agreements are listed as "sacrifices" within itemized clean energy program costs submitted for recovery through the Non-Bypassable Federally Mandated Congestion Charge ("NBFMCC"). Amounts credited as a reduction to program costs for each year are as follows:

	2021	**2022**	**2023**	**2024**	**2025**
LREC/ZREC	$ 714,166	$ 676,023	$ 820,564	$ 652,334	$ 68,156
SCEF	$ -	$ -	$ 40,000	$ 374,750	$ 424,975
NRES	$ -	$ -	$ 3,400	$ 239,793	$ 412,918
Fuel Cell Program	$ -	$ -	$ 74,250	$ -	$ -

c. Performance assurance amounts that are returned under the terms of customer contracts or tariff agreements are not reflected in any portion of the Rate Adjustment Mechanism since those amounts are a return of individual customer funds. Returned amounts for each year are as follows:

	2021	2022	2023	2024	2025
LREC/ZREC	$ 1,271,153	$ 1,400,070	$ 742,113	$ 1,054,732	$ 1,630,857
SCEF	$ -	$ -	$ -	$ -	$ -
NRES	$ -	$ -	$ 22,702	$ 417,905	$ 694,716
Fuel Cell Program	$ -	$ -	$ 40,000	$ -	$ -

No amounts were returned to SCEF program customers during the reporting period because Development Period Security was applied toward and converted into the Operating Period Security under the terms of agreements; accordingly, the amount returned is reported as zero.