Date Filed: October 21, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: ALLCO

Question:

(Follow-up to ALLCO-021, and ALLCO-029 — internal legal department and recoveries.) (a) Reconcile the statement in ALLCO-021 that Eversource Legal "currently has 34 attorneys" with the table showing 36 attorneys in 2025, and state the attorney, paralegal, and support headcount and FTE as of the date of the response. (b) State, for each year 2021 through 2025 and the Rate Year, the total cost of Eversource Legal and the amount allocated or directly charged to the Company, by practice area, and identify the allocation factor used (cross-referencing ALLCO-022, Attachment 1, where applicable). (c) State the number of attorneys and paralegals in the Litigation & Dispute Resolution practice area and the State Regulatory practice area, and the portion of each area's cost charged to the Company. (d) State whether any Eversource Legal attorney time was charged to the Company for work on Allco matters, FERC Docket No. EL25-117-000, or Civil Action No. 3:26-cv-01277 in 2025 or 2026, and the hours and cost. (e) Identify the matter(s) that produced the $546,923.86 and $686,979.99 insurance reimbursements in 2023, state whether the underlying defense costs were included in the Company's cost of service in the year incurred, and state whether the Test Year legal expense used to set the Rate Year was normalized for the absence of comparable recoveries.

Response:

a) The staffing levels for the Legal Department are in transition due to several employee retirements and new employees being hired over the course of responding to these staffing data requests. There are currently 36 attorneys employed in the Eversource Legal Department as of the date of 10/01/2026.

b) Please refer to the table below for 2021 through 2025 and the Rate Year showing the Eversource Legal cost by legal category allocated to CL&P.

	2021	2022	2023	2024	2025	Rate Year
Legal Regulatory[1]	$ 1,351,552	$ 1,563,681	$ 1,519,771	$ 1,004,145	$ 1,002,277	$ 1,079,266
Corporate Compliance	25,834	43,230	44,028	28,230	29,076	31,310
Legal Operations[2]	546,535	592,467	566,778	998,220	1,054,227	1,135,206
Regulatory Policy FERC	27,244	-	66,324	69,181	71,468	76,957
Legal Administration	107,898	111,121	114,497	117,886	119,271	128,433
	$ 2,059,064	**$ 2,310,498**	**$ 2,311,398**	**$ 2,217,661**	**$ 2,276,320**	**$ 2,451,172**

[1] Legal Regulatory is comprised of Labor & Employment, Federal Regulatory, State Regulatory, and Corporate & SEC Compliance

[2] Legal Operations is comprised of Litigation, Environmental, Siting, Real Estate, Procurement, IT Cyber Security and Customer Group

c) The number of attorneys and paralegals employed by Eversource Energy Service Company in the Litigation & Dispute Resolution practice area has 6 attorneys and 2 paralegals and the State Regulatory practice area has 8 attorneys and no paralegals. Please refer to the Company's responses to ALLCO-022[i], and ALLCO-075[ii].

d) Each legal practice area has time codes for CL&P related regulatory matters' legal work that occur at the FERC or the state level. The attorneys working on the ALLCO regulatory matters filed at FERC and in CT civil court charged their respective CL&P regulatory matter time code and do not typically distinguish on their time sheet that these regulatory or civil matters involved the ALLCO company. For the ALLCO FERC regulatory matter, Eversource's FERC attorneys identified the following hours worked on the ALLCO complaint:

Employee Job Title	Cost Center	Federal Regulatory Time Code:	Hours Worked Sept 2025	Hours Worked Oct 2025	Hours Worked Nov 2025	Comment Description:
Assistant General Counsel	1FE	LGFR8N11	0.5	1.5	0	ALLCO Complaint Docket EL25-117
Senior Counsel	1FE	LGFR8N11	3	4	4	ALLCO Complaint Docket EL25-117

e) Please refer to OCC-896[iii], for a description of the matters that produced the $546,923.86 and $686,979.99. The associated defense costs were not included in the Company's cost of service and therefore, the Rate Year did not need to be normalized.

Prior Referenced Responses:

[i] ALLCO-022 Question:

State, for each year 2018 through 2025, the Test Year, and the proposed Rate Year, the total annual cost of the internal legal function (including compensation, benefits, occupancy, technology, library/research services, and allocated overheads), and the amount of that cost charged or allocated to the Company; identify the allocation methodology and allocation factor(s) used (referencing, as applicable, the cost allocation methodologies produced in response to EOE-066); and identify the FERC account(s) and the specific revenue requirement schedules and workpapers in this docket in which the amounts allocated to the Company appear.

ALLCO-022 Response

Please refer to ALLCO-022, Attachment 1 CONFIDENTIAL. The Company's Legal function proposed total compensation in the Rate Year is $4.940 million reflected in Exhibit CLP-REVREQ-2, Schedules C-3.5 Payroll

Expense, C-3.6 Employee Variable Compensation, C-3.7 Officer Variable Compensation and C-3.12 Employee Benefits. Please refer to the Company's response to OCC-332 for the allocation methodology and factors used in the cost of service.

[ii] ALLCO-075 Question:

(Follow-up to ALLCO-020.) The public version of ALLCO-020, Attachment 1, is redacted to a handful of boxes. Because the interrogatory sought "positions by title and reporting lines" — not names — produce a public version of the organizational chart of the legal function showing every position by title and its reporting line, with individual names redacted; state the number of attorneys and non-attorney staff in each practice area identified in the response, as of December 31, 2025 and as of the date of the response; and state, for each practice area, the portion of its 2025 compensation allocated to the Company (which may be provided by cross-reference to ALLCO-022, Attachment 1 CONFIDENTIAL, with practice-area subtotals).

ALLCO-075 Response:

Please refer to ALLCO-075, Attachment 1, for an updated public version of the organizational chart of the legal function showing every position by title and reporting line as of September 21, 2026; this version also indicates practice areas. It should be noted that the titles indicated on this organizational chart are the actual titles for these specific roles.

ALLCO-075, Attachment 2, provides the numbers of attorneys and non-attorney staff in each practice area as of December 31, 2025, and as of September 21, 2026.

Please see the Company's response to ALLCO-022[i], for the portion of the Legal organization's 2025 compensation allocated to CL&P by position.

[iii] OCC-896 Question:

OCC-896. Legal reimbursements. Refer to the response to ALLCO-029.

a. Who paid for defense costs associated with the reimbursements shown?

b. Describe the nature of the cases shown, and specify whether each were related to the Company's Connecticut utility business operations.

OCC-896 Response:

a.

i. The defense costs reimbursed for years 2021-2024 were paid by insurance companies that the Company purchases insurance from.

ii. The defense costs reimbursed for the year 2025 were paid by an Eversource contractor's insurance company.

b.

i. The case from 2023 was a wrongful death claim related to the Company's Connecticut utility business operations.

ii. The case from 2021-2024 is related to an ERISA Class Action lawsuit against the Company's retirement plans for employees.

iii. The case from 2025 was a personal injury claim related to the Company's Connecticut utility business operations.