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 14, 2026**

OBJECTION OF THE CONNECTICUT LIGHT AND POWER COMPANY TO MOTION NO. 40 FROM ALLCO FINANCE LIMITED

The Connecticut Light and Power Company d/b/a Eversource Energy (the "Company," "CL&P," or "Eversource") files this Objection to the Motion of Allco Finance Limited ("Allco") to Compel, dated September 2, 2026, which was designated as Motion No. 040 in the above-captioned proceeding (the "Motion"). The Motion requests that the Public Utilities Regulatory Authority ("PURA") overrule the claims of attorney-client privilege and work-product doctrine, which the Company asserted in relation to two Privileged reports prepared by the Internal Audit Department ("Internal Audit") at the request, and under the direction of, the Legal Department, as referenced in the Company's response to Q-OCC-307. In the alternative, the Motion requests that PURA order the Company to submit both reports for *in camera* review.

Section I, below, provides relevant background. Sections II and III, below, demonstrate that Connecticut law protects documents from disclosure to third parties that are subject to the attorney-client privilege and work-product doctrine. Consistent with well-established legal principles, Sections II and III demonstrate that CL&P lawfully exercised its rights to protect the two Privileged reports prepared by Internal Audit at the request and under the direction of the Company's Legal Department pursuant to the attorney-client privilege and the work product doctrine.

Section IV, below, demonstrates that Allco has not satisfied the standard required by

Connecticut caselaw to justify the extraordinary remedy of having a PURA Commissioner conduct an *in camera* review of privileged reports. Section IV further demonstrates that Allco's request for an *in camera* review is premature because Allco currently has the opportunity to request and obtain relevant evidence pertinent to Allco's course of inquiry through the normal contested case docket process of discovery and cross-examination of Company witnesses without undue hardship. Allco has not cited to any examples of the Company refusing to respond to an Allco discovery request for relevant information responsive to lines of inquiry of interest to Allco in this proceeding. As a result, Section IV explains that an *in camera* inspection or an order directing the Company to otherwise waive the privilege cannot be issued by PURA because, among other things, Allco has not demonstrated that it was unable to obtain access to information that it is seeking through discovery and cross-examination.

I. BACKGROUND ON THE PRIVILEGED REPORTS

Interrogatory OCC-307 asked the Company to "[p]rovide a list of and copies of ***all*** internal audit reports relating to CL&P completed in 2024, 2025, and 2026 year-to-date." (Emphasis added.) In response to OCC-307,[1] the Company provided over 60 copies of reports generated by Internal Audit during the time period in question. Because OCC-307 broadly asked about "all" reports, and in order to be transparent and inclusive, CL&P's response to OCC-307 disclosed the existence of two Privileged reports prepared by Internal Audit at the request and under the direction of the Company's Legal Department pursuant to the attorney-client privilege and the work product doctrine (hereinafter, the "Privileged Reports"). The two Privileged Reports were therefore

[1] OCC-307 is an interrogatory pertaining to "Internal Audits," requesting the following information:

a. Provide a list of and copies of all internal audit reports relating to CL&P completed in 2024, 2025, and 2026 year-to-date.

b. Provide a list of all internal audits currently in progress for which a report has not yet been issued as well as the estimated completion date of the audit.

appropriately protected by the Company pursuant to the attorney-client privilege and work product doctrine. (See Q-OCC-307, at pages 5-6.) The following subsections provide additional information about the two Privileged Reports.

A. The Privileged Procurement Report

The first Privileged Report was prepared at the request and under the direction of the Eversource Legal Department by Internal Audit. The Legal Department directed Internal Audit to evaluate document completeness consistent with recent rulings by PURA pertaining to the procurement function, including in the final decision in the rate proceeding for Yankee Gas Services Company, wherein PURA stated that procurement documentation should be "clear, unambiguous, and maintained in a verifiable manner."[2] Eversource's regulatory legal department made this request in advance of the rate case filing made on July 14, 2026, as part of a legal strategy to improve certain aspects of Eversource's responsiveness in the CL&P rate proceedings and other, future PURA dockets (hereinafter, the "Privileged Procurement Report"). The report was not prepared by Internal Audit in the routine ordinary course of business.

For additional background, 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 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.)

[2] Docket No. 24-12-01, Application of Yankee Gas Services Company d/b/a Eversource Energy to Amend Its Rate Schedule, March 11, 2026, at 18.

Subsequently, in Docket No. 24-12-01, PURA's November 5, 2025 final decision imposed a return on equity ("ROE") 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.)[3] Thus, PURA's decision 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 (the "2026 RAM Docket") and the contested rate case in this proceeding (the "Rate Case"). Attorney Pace therefore asked Internal Audit to undertake, at his direction, a privileged and confidential assessment of the alignment of procurement practices with regulatory expectations and generate a report for the Legal Department.

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. Sections II and III,

[3] The ROE penalty did not appear in PURA's March 11, 2026 decision on reconsideration in the Yankee Gas rate case. See Docket No. 24-12-01, March 11, 2026 Decision on Reconsideration at 19.

below, of this filing demonstrate that this report is privileged work product prepared in advance and in direct anticipation of litigation as part of the Company's legal strategy to meet its burden of proof in the upcoming rate case, and other regulatory proceedings involving cost recovery such as the 2026 RAM Docket.

B. The Privileged Load Settlement Report

The second report was prepared by Internal Audit at the request and under the direction of the Company's Legal Department attorneys in view of pending and threatened 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.

The pending and threatened litigation in question included 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 purportedly 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 through the load

settlement process in or around June of 2024. The Privileged Load Settlement Report was used by the Legal Department in the development of its legal strategy in connection with the BPERC Complaint and threatened claims by, as well as potential claims against, other competitive suppliers. In addition, the Privileged Load Settlement Report provided the foundation for legal advice in connection with modifications and improvements to the load settlement system, processes and controls.

C. Affidavits Providing Support For This Objection

In support of this Objection, the Company has attached hereto Affidavits from the following Eversource Energy Service Company officers and employees:

- Duncan R. MacKay, Deputy General Counsel and Chief Compliance Officer.
- Ronald S. Smith, Vice President of Internal Audit & Security.
- Vincent P. Pace, Assistant General Counsel.

II. THE REPORTS ARE PROTECTED BY THE ATTORNEY-CLIENT PRIVILEGE

The Privileged Procurement Report and Privileged Load Settlement Report (collectively, the "Privileged Reports") are protected by the attorney-client privilege. In Connecticut, the attorney-client privilege protects both the confidential giving of legal advice by an attorney acting in the capacity of a legal advisor to those who can act upon it, as well as the giving of information to the lawyer to enable counsel to give sound and informed advice. See Olson v. Accessory Controls & Equipment Corp., 254 Conn. 145, 157 (2000) (internal citation and quotation marks omitted). The attorney-client privilege protects communications when the client is a corporate entity. Blumenthal v. Kimber Mfg., Inc., 265 Conn. 1, 10 (2003). Thus, the attorney-client privilege applies to in-house counsel.

The Connecticut Supreme Court emphasized in Olson v. Accessory Controls & Equip. Corp., 254 Conn. 145, that it has repeatedly reaffirmed the importance of the attorney-client privilege and recognized the "long-standing, strong public policy of protecting attorney-client communications." Id. at 156-157, quoting Metropolitan Life Ins. Co. v. Aetna Casualty & Surety Co., 249 Conn. 36, 48 (1999); see also Shew v. Freedom of Information Commission, 245 Conn. 149, 157 (1998) (discussing "well established legal principles governing communications between attorney and client"). The Olson Court also explained that:

> In Connecticut, the attorney-client privilege protects both the confidential giving of professional advice by an attorney acting in the capacity of a legal advisor to those who can act on it, as well as the giving of information to the lawyer to enable counsel to give sound and informed advice.

Id. at 157, quoting Metropolitan Life Ins. Co. v. Aetna Casualty & Surety Co., supra, 52.

Here, the Court stated that the privilege fosters "'full and frank communications between attorneys and their clients and thereby promote[s] the broader public interests in the observation of law and [the] administration of justice.'" Id., 52, quoting Upjohn Co. v. United States, 449 U.S. 383, 389 (1981). Specifically, the Connecticut Supreme Court held that four criteria referenced as the "Shew test" must be present, in the corporate context, for the attorney-client privilege to apply. These criteria are: "(1) the attorney must be acting in a professional capacity for the [corporation], (2) the communications must be made to the attorney by current employees or officials of the [corporation], (3) the communications must relate to the legal advice sought by the [corporation] from the attorney, and (4) the communications must be made in confidence." Kimber, 265 Conn. at 10-11 (applying the Shew test for attorney-client privileged communications for agencies to corporations) (internal quotation marks omitted); see, Shew v. Freedom of Info. Comm'n, 245 Conn. 149, 158-59 (1998). The question of whether a communication is privileged is a question of law. Harrington v. Freedom of Info. Comm'n, 323 Conn. 1, 13-14 (2016).

All four prongs of the Shew test outlined above are met for both Privileged Reports. First, the Company's in-house counsel, who requested the Privileged Reports from Internal Audit, were acting in their official capacity for the Company. Second, the Privileged Reports were produced for the Company's in-house counsel by current employees or officials of the Company.

Third, both Privileged Reports were prepared so that the Company's in-house counsel could provide appropriate legal advice to the in-house corporate clients. Kimber, 265 Conn. at 13. Regarding the Privileged Procurement Report, Section I(A) of this filing demonstrated that this report was prepared by Internal Audit at the request of Attorney Pace in order to: (1) enable him to provide legal advice to the Company and its Procurement Department regarding regulatory expectations and obligations in future PURA dockets as it pertains to procurement processes and documentation; and (2) to develop the Eversource Procurement Department's preparedness for responding to PURA's review of the Company's procurement practices in the 2026 RAM Docket and the pending CL&P Rate Case. (See Section I(A), supra.)

Regarding the Load Settlement Report, Section I(B) of this filing demonstrated that this report was prepared by Internal Audit at the request of the Eversource Legal Department to prepare for pending and threatened litigation over data Company affiliates reported into ISO-NE's load settlement process, including the FERC complaint filed by BPERC against Eversource Energy, ISO-NE and NSTAR Electric Company. (See Section I(B), supra.)

In addition, although the law does not require that the legal advice concern pending litigation in order to be protected by the attorney-client privilege, when there is a credible basis to believe that such a threat exists, and the client provides information to their attorney relating to that subject matter, Connecticut case law holds that the trier of fact can reasonably infer that the client provided the information for the purpose of seeking legal advice. Kimber, 265 Conn. at 14.

Section I of this filing illustrated the credible threat of litigation relating to both procurement and the load settlement process. Accordingly, PURA can conclude that the in-house corporate client provided the information to in-house counsel for the purpose of seeking legal advice. Moreover, the Privileged Reports from Internal Audit are "inextricably linked to the giving of legal advice" to bring them within the attorney-client privilege. Olson, 254 Conn. at 158, citing Shew, 245 Conn. at 162.

Lastly, to satisfy the fourth element of the Shew test, both Privileged Reports were made in confidence from Internal Audit to in-house counsel. These reports have not been released outside the Company to any third parties. Given that the Privileged Reports meet all four prongs of the Shew test, they are protected by the attorney-client privilege.

III. THE REPORTS ARE ALSO PROTECTED BY THE WORK PRODUCT DOCTRINE

Because Section II, above, demonstrated that both Privileged Reports are protected under the attorney-client privilege, the reports are exempt from disclosure. PURA can therefore end its analysis here. For the purpose of completeness, however, the Company provides the following independent and alternative justification for protecting the reports from disclosure under the attorney work product doctrine.

In Connecticut, "[w]ork product can be defined as the result of an attorney's activities when those activities have been conducted with a view to pending or anticipated litigation." Ullmann v. State, 230 Conn. 698, 714–15 (1994), citing Stanley Works v. New Britain Redevelopment Agency, 155 Conn. 86, 95 (1967). The doctrine "is intended to preserve a zone of privacy in which a lawyer can prepare and develop legal theories and strategy with an eye toward litigation, free from unnecessary intrusion by his adversaries." United States v. Adlman, 134 F.3d 1194, 1196 (2d Cir.1998) (internal quotation marks omitted).

Allco's Motion acknowledges that "[t]he work-product doctrine protects materials prepared ***in anticipation of*** litigation or ***a contested proceeding***". (Allco Motion at 3; emphasis added.) The "'in anticipation of litigation' requirement . . . seeks to distinguish between materials prepared in the ordinary course of business, which are clearly discoverable . . . , and those prepared for litigation, which may be protected by the work product rule . . ." Carrier Corp. v. Home Ins. Co., No. 35 23 83, 1992 WL 139778, at *6 (Conn. Super. Ct. June 12, 1992), decision clarified on reconsideration, No. 35 23 83, 1992 WL 478585 (Conn. Super. Ct. Aug. 18, 1992)(internal quotation marks omitted.) Moreover, the U.S. Court of Appeals for the Second Circuit concluded that "[d]ocuments prepared in anticipation of litigation are work product, even when they are also intended to assist in business dealings." Adlman, 134 F.3d at 1204.

The work product doctrine enables an attorney to enlist the assistance of non-attorney clients or agents (such as in this case members of Internal Audit) to develop work product in reasonable anticipation of litigation. See, Garcia v. Yale New Haven Hosp., No. CV 950373032S, 25 Conn. L. Rptr. 78, 1999 WL 512661, at *1 (Conn. Super. Ct. July 2, 1999) (stating that "Work product is defined by [Practice Book] § 13-3, in part, as 'documents ... prepared in anticipation of litigation or for trial' and encompasses material prepared 'by ***or for***' an attorney[,]", citing Practice Book § 13-3(a)) (emphasis added.)

Regarding the Privileged Procurement Report, Section I(A) of this filing demonstrated that an Eversource attorney directed Internal Audit to undertake a privileged and confidential assessment of the alignment of procurement practices with regulatory expectations and generate a report for legal counsel to help develop the strategy for addressing this topic in the 2026 RAM Docket and the current CL&P rate case; and Internal Audit did so at the direction of legal counsel. This report was finalized while the 2026 RAM Docket was pending and after the CL&P rate case

notice of intent was filed. For these reasons, the Privileged Procurement Report is protected from disclosure under the work product doctrine.

Regarding the Privileged Load Settlement Report, Section I(B) of this filing demonstrated that an Eversource attorney directed Internal Audit to prepare this analysis as work product to help the Company develop its litigation strategy in pending and threatened litigation over Eversource's data inputs into the ISO-NE load settlement process, including the BPERC Complaint filed against Eversource and NSTAR Electric Company in FERC Docket No. EL26-5-000. For this reason, the Privileged Load Settlement Report is protected from disclosure under the work product doctrine.

Lastly, Allco is not entitled to rely upon the narrow exception to the work product doctrine in Conn. Practice Book § 13-3(a). Specifically, § 13-3(a) states that a party such as Allco cannot obtain access to any documents protected by the work product doctrine unless it provides, among other things, substantial record evidence "showing that the party seeking discovery has substantial need of the materials in the preparation of the case and is unable without undue hardship to obtain the substantial equivalent of the materials by other means."[4] Allco's Motion does not address this exception. Nor does Allco's Motion explain how issuing discovery questions to the Company about the subject matter of the two Privileged Reports would cause an undue hardship for Allco. Nor does Allco's Motion provide evidence that Allco has already attempted unsuccessfully to obtain from CL&P relevant information about its procurement practices and the load settlement process through the pending discovery process that runs through December 2026. The reason why Allco's Motion is silent on these important issues is that Allco *can* obtain the information it seeks regarding the Company's procurement practices and load settlement process through the normal

[4] See Conn. Practice Book § 13-3(a) ("a party may obtain discovery of documents … prepared in anticipation of litigation or for trial … only upon a showing that the party seeking discovery has substantial need of the materials in the preparation of the case and is unable without undue hardship to obtain the substantial equivalent of the materials by other means.")

contested case docket process of discovery and cross-examination *without undue hardship*. For this additional reason, Allco's request to obtain the Privileged Reports protected by the work product doctrine should be denied

IV. ALLCO HAS NOT MET THE THRESHOLD SHOWING FOR *IN CAMERA* REVIEW

If PURA fails to sustain the Company's above-described objection to Allco's request to produce the Privileged Reports, then the agency will next examine whether it is warranted to now order the extraordinary remedy of directing the two reports to be evaluated *in camera* by a PURA Commissioner on the panel for the Rate Case. The following section of this filing demonstrates that Allco has not satisfied the threshold showing needed to justify having PURA implement the extraordinary remedy of *in camera* review. See, Connecticut Practice Book § 40-42.[5]

Connecticut courts have adopted a standard for *in camera* review that requires the movant to first make a meaningful threshold showing that the attorney-client privilege claim and attorney work product doctrine claim are invalid. See, e.g., Olson, 254 Conn. at 183 (stating that a threshold showing must first be made to justify an *in camera* review of allegedly privileged information); Hutchinson v. Farm Fam. Cas. Ins. Co., 273 Conn. 33, 42 (2005) (stating that "in order to protect the confidentiality of good faith communications between the insurer and its attorneys" the movant who seeks for the court to conduct *in camera* inspection of the privileged materials must first satisfy the "threshold evidentiary requirements for obtaining an *in camera* review by the trial court".)

[5] Connecticut Practice Book § 40-42 provides: "Upon the hearing of any motion under Sections 40-40 through 40-3, the judicial authority may permit all or part of any showing of cause for denial or deferral of access to be made *in camera* and out of the presence of the opposing party. Any *in camera* proceedings shall be recorded verbatim. If the judicial authority allows any access to be denied or deferred, the entire record of the *in camera* proceedings shall be sealed and preserved in the court's records, to be made available to the Appellate Court in the event of an appeal."

The requirement to first make such a threshold showing – coupled with the fact that a court or an agency is not required to grant the extraordinary remedy of conducting an *in camera* inspection – serve as important gatekeepers to groundless discovery requests and fishing expeditions that are (1) not in the interest of efficiency for a court or administrative tribunal, and (2) would dilute the long-standing, strong public policy of protecting attorney-client privilege. See, e.g., Olson, 254 Conn. at 182 (stating that "[w]e recognize that encouraging an *in camera* review in all cases is ill-advised due to the fact that too much judicial inquiry into the claim of privilege would force disclosure of the thing the privilege was meant to protect[.]") (internal quotation marks and citation omitted); see, also, United States v. Zolin, 491 U.S. 554, 571 (1989)("There is no reason to permit opponents of the privilege to engage in groundless fishing expeditions, with the district courts as their unwitting (and perhaps unwilling) agents" through the use of unsubstantiated *in camera* inspections.)

In this case, Page 6 of Allco's Motion argues for an *in camera* review, but does not make any attempt at satisfying the necessary threshold to justify an *in camera* review. For that reason, Allco's request for an *in camera* review should be denied. See, e.g., ShareAmerica, Inc. v. Ernst & Young, No. CV 93307132S, 1998 WL 90731, at *4 (Conn. Super. Ct. Feb. 20, 1998)(denying movant-Ernst & Young's request for the court to conduct an *in camera* inspection of documents that ShareAmerica claimed were protected by the attorney-client privilege and the work product doctrine because "Ernst & Young's mere assertions that non-privileged material exists does not meet the minimal threshold requirement for this court to consider *in camera* inspection.")

Even if PURA were to somehow conclude that such a threshold showing was made by Allco (which it was not), Connecticut law does not require PURA to grant Allco's request especially where, as here, "encouraging an *in camera* review . . . is ill-advised due to the fact that

[t]oo much judicial inquiry into the claim of privilege would force disclosure of the thing the privilege was meant to protect...." Olson, 254 Conn. at 182 (citations omitted; internal quotation marks omitted).

In addition to being unsubstantiated, Allco's request for an *in camera* inspection is also premature. As explained in Section III above, Allco can obtain access to information about the Company's procurement practices and load settlement process by issuing discovery through the end of the discovery period and conducting cross examination of Company witnesses at scheduled hearings. Allco has not provided any proof that it previously sought through discovery and was denied access to information about procurement practices and load settlement process. Therefore, at a minimum, Allco's request is premature.

Finally, denying Allco's request for an *in camera* inspection is consistent with applicable law. The Connecticut Superior Court observed that, "It has been held that a party has no right to *in camera* inspection of documents where the opponent files an affidavit setting forth facts sufficient to justify a claim of privilege and there is no record basis for questioning the veracity of the affidavit, at least where the party seeking disclosure has had the opportunity to take discovery concerning its opponent's claims of privilege." ShareAmerica, Inc. v. Ernst & Young, Docket No. CV 93307132S, 1998 WL 90731, at *3 (Conn. Super. Ct. Feb. 20, 1998) (citation omitted.) In this case, the Company has attached three affidavits from Eversource Energy officers or directors setting forth facts sufficient to justify a claim of privilege; and the discovery process remains open.

V. CONCLUSION

Sections II and III of this Objection demonstrate that both Privileged Reports are protected by the attorney-client privilege and work product doctrine. For these reasons, the Company objects to the Motion and requests that the Motion be denied on its four corners.

In the event that PURA does not deny the Motion on its four corners, Section IV of this Objection demonstrates that Allco failed to make the necessary threshold showing required by Connecticut law to justify an *in camera* inspection of the Privileged Reports by a PURA Commissioner. Section IV also demonstrates that Allco's request for an *in camera* inspection is premature because Allco can seek information about procurement practices and load settlement process in the discovery process and Allco has not provided any proof that it previously sought and was denied access to information about procurement practices and load settlement process.

Respectfully submitted,

THE CONNECTICUT LIGHT AND POWER COMPANY
DBA EVERSOURCE ENERGY

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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 of the foregoing document 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.

By: *Lauren H. Bidra*
Lauren H. Bidra

STATE OF CONNECTICUT
PUBLIC UTILITIES REGULATORY AUTHORITY

DOCKET NO. 26-05-10

APPLICATION OF THE CONNECTICUT LIGHT AND POWER COMPANY D/B/A EVERSOURCE ENERGY TO AMEND ITS RATE SCHEDULES

AFFIDAVIT OF

DUNCAN R. MACKAY

I am over the age of eighteen and understand the obligations of making statements under oath. The following statements are true to the best of my knowledge and belief.

1. I am Duncan R. MacKay, a Deputy General Counsel for Eversource Energy Service Company, which is an affiliate of The Connecticut Light and Power Company d/b/a Eversource Energy ("Eversource" or the "Company").

2. I submit this affidavit in support of the Company's Objection (the "Objection") to Allco Finance Limited's ("Allco") Motion to Compel dated September 2, 2026 (the "Allco Motion"), which was designated as Motion No. 040 in the above-captioned docket.

3. Capitalized terms used but not defined herein have the meaning assigned to them in the Objection.

4. On October 14, 2025, BP Energy Retail Company LLC ("BPERC") filed a Complaint with the Federal Energy Regulatory Commission ("FERC" or "Commission") pursuant to Sections 206 and 306 of the Federal Power Act, Rule 206 of FERC's Rules of Practice and Procedure, and to the extent, applicable, Section 6.3.6 of Exhibit ID of the ISO New England Inc.

("ISO-NE") Billing Policy against ISO New England, Inc., Eversource Energy and NSTAR Electric Company in Docket No. EL26-5-000. The complaint seeks relief from certain invoices issued by ISO-NE based on load BPERC claims Eversource Energy ("Eversource") and NSTAR Electric Company ("NSTAR") incorrectly assigned to BPERC.

5. In light of the above-referenced complaint and potential litigation with other suppliers regarding the load settlement process, I requested Ronald S. Smith, Vice President of Internal Audit and Security for Eversource Energy Service Company, in my official capacity as Deputy General Counsel, to have the Internal Audit Department ("Audit") undertake under my direction and oversight a privileged and confidential assessment of the load settlement process and generate a report for me to enable my Legal Department colleagues and me to provide privileged and confidential legal advice and recommendations to the Company, and representation of the Company in the pending FERC complaint.

6. That requested privileged and confidential assessment was provided confidentially to me for these purposes in the Privileged Load Settlement Report (as defined in the Objection) addressed from Ronald S. Smith, Vice President of Internal Audit and Security for Eversource Energy Service Company acting on behalf of Audit, and M. M. Carlson, Manager of IAD, to the Eversource Legal Department, dated January 7, 2026.

Duncan R. MacKay

Duncan R. MacKay

Subscribed and sworn before me, this _14th_ day of September 2026.

Lauren H. Bidra
Lauren H. Bidra*
Commissioner of the Superior Court
Juris No. 429190

*Virtual acknowledgement

STATE OF CONNECTICUT
PUBLIC UTILITIES REGULATORY AUTHORITY

DOCKET NO. 26-05-10

APPLICATION OF THE CONNECTICUT LIGHT AND POWER COMPANY D/B/A EVERSOURCE ENERGY TO AMEND ITS RATE SCHEDULES

AFFIDAVIT OF

RONALD S. SMITH

I am over the age of eighteen and understand the obligations of making statements under oath. The following statements are true to the best of my knowledge and belief.

1. I am Ronald S. Smith, the Vice President of Internal Audit and Security for Eversource Energy Service Company, which is an affiliate of The Connecticut Light and Power Company d/b/a Eversource Energy ("Eversource" or the "Company").

2. I submit this affidavit in support of the Company's Objection (the "Objection") to the Motion of Allco Finance Limited ("Allco") to Compel dated September 2, 2026 (the "Allco Motion"), which was designated as Motion No. 040 in the above-captioned docket.

3. The Eversource Internal Audit Department ("IAD") prepared the following reports at the request, direction and under the supervision of in-house Eversource legal counsel to enable them and the Legal Department to provide privileged and confidential legal advice and recommendations to the Company.

- The Privileged Procurement Report (as defined in the Objection) is addressed from me, acting on behalf of IAD, to Vincent Pace, Assistant General Counsel in the Eversource Legal Department; it was finalized on June 4, 2026; and it is labeled as

"CONFIDENTIAL ATTORNEY-CLIENT PRIVILEGED" and was treated confidentially.

- The Privileged Load Settlement Report (as defined in the Objection) is addressed from me, acting on behalf of IAD, and M. M. Carlson, Manager of IAD, to the Eversource Legal Department; and it is dated January 7, 2026 and was treated confidentially.

4. To the best of my knowledge, neither of the Privileged Reports was communicated to any third party (other than the Company's outside counsel) outside of Eversource or internally to those without a need to know.

Ronald S. Smith _____
Ronald S. Smith

Subscribed and sworn before me, this _14th_ day of September 2026.

Lauren H. Bidra
Lauren H. Bidra*
Commissioner of the Superior Court
Juris No. 429190

*Virtual acknowledgement

STATE OF CONNECTICUT
PUBLIC UTILITIES REGULATORY AUTHORITY

DOCKET NO. 26-05-10

APPLICATION OF THE CONNECTICUT LIGHT AND POWER COMPANY D/B/A EVERSOURCE ENERGY TO AMEND ITS RATE SCHEDULES

AFFIDAVIT OF

VINCENT P. PACE

I am over the age of eighteen and understand the obligations of making statements under oath. The following statements are true to the best of my knowledge and belief.

1. I am Vincent P. Pace, an Assistant General Counsel for Eversource Energy Service Company, which is an affiliate of The Connecticut Light and Power Company d/b/a Eversource Energy ("Eversource" or the "Company").

2. I submit this affidavit in support of the Company's Objection (the "Objection") to Allco Finance Limited's ("Allco") Motion to Compel dated September 2, 2026 (the "Allco Motion"), which was designated as Motion No. 040 in the above-captioned docket.

3. Capitalized terms used but not defined herein have the meaning assigned to them in the Objection.

4. In CL&P's 2025 Rate Adjustment Mechanism ("RAM") proceeding in Docket No. 25-01-03, PURA stated in relevant part,"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).

5. In Eversource's last gas rate case in Docket No. 24-12-01, PURA's November 5, 2025 final decision imposed a return on equity penalty ("ROE") on CL&P's affiliate, Yankee Gas Services Company, 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 November 11, 2025 decision also stated that Yankee's proffered 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.)

6. In light of the above-cited developments in these PURA dockets, I 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 Docket No. 26-05-10. I therefore asked the Eversource Internal Audit Department ("Audit"), in my official capacity as Assistant General Counsel, to undertake a privileged and confidential assessment of the alignment of procurement practices with regulatory expectations and generate a report for the Legal Department to enable my Legal Department colleagues and me to provide privileged and confidential legal advice and recommendations to the Company. That requested privileged and confidential assessment was provided to me for these purposes in the Privileged

Procurement Report (as defined in the Objection) dated June 4, 2026; it is labeled as "CONFIDENTIAL ATTORNEY-CLIENT PRIVILEGED"; and it is addressed from Ronald S. Smith, Vice President of Internal Audit and Security, to me.

Vincent P. Pace
Vincent P. Pace

Subscribed and sworn before me, this _14th_ day of September 2026.

Lauren H. Bidra
Lauren H. Bidra*
Commissioner of the Superior Court
Juris No. 429190

*Virtual acknowledgement