Date Filed: November 16, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray, Timothy J. Griffin and Danielle Munson
Request from: Public Utilities Regulatory Authority

Question:

(REGULATORY AGENCY AUDITS) Audit Plan No. 7. Provide the copy of the FERC audit produced in response to Audit Plan No. 7 and the results of all other audits of CL&P, Eversource Energy or EESCO conducted by a tax authority or regulatory agency since 2019.

Response:

Please refer to RRU-143, Attachment 1 CONFIDENTIAL, for copies of the Internal Revenue Service no change letters for the tax years 2019 through 2024. The Company's 2025 Federal Tax Return was filed and will be subject to a Compliance Assurance Program (CAP).

Please refer to RRU-143, Attachment 2, for a copy of the Massachusetts Corporate Combined Excise Tax Return audit of ESC, which resulted in a no change letter from Massachusetts Department of Revenue (DOR) for the audit period 01/01/2020 through 12/31/2021.

Please refer to RRU-143, Attachment 3 CONFIDENTIAL, for a copy of the sales and use tax audit closing agreement between CL&P and the Department of Revenue Services (DRS), which was for the audit period of 1/1/2013 through 6/30/2019. It was mutually agreed upon that the DRS would not conduct a sales and use tax audit and CL&P would not request a refund for the period of 7/1/2019 through 6/30/2024 for use tax, unless there were changes to CL&P's business or legislative changes that may have a material effect on the agreed upon effective use tax rate. There have been no further sales and use tax audits between CL&P and the DRS, as well as no sales and use tax and/or gross earnings tax audits for CL&P, its parent company, and ESC during the requested period.

Please refer to RRU-143, Attachment 4 CONFIDENTIAL, for copies of the property tax audit results between CL&P and municipalities. There have been no further property tax audits with results between municipalities and CL&P, its parent company, and ESC during the requested period.

Please refer to RRU-143, Attachment 5 CONFIDENTIAL, for the 2022 Federal Energy Regulatory Commission (FERC) Audit report for CL&P (Docket No. FA19-8-000).

This data response does not list any audits performed of the Company by PURA staff since 2019 arising out of a docketed proceeding because PURA itself will have access to such information.