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 2, 2026**

INTERROGATORIES OF ALLCO FINANCE LIMITED TO THE CONNECTICUT LIGHT AND POWER COMPANY D/B/A EVERSOURCE ENERGY — SET TWO

Pursuant to the Authority's August 19, 2026 ruling granting Allco Finance Limited ("Allco") intervenor status, and in accordance with the Authority's Rules of Practice, Regs. Conn. State Agencies § 16-1-1 et seq., Allco propounds the following interrogatories — numbered consecutively with Allco's Set One — to The Connecticut Light and Power Company d/b/a Eversource Energy ("Eversource" or the "Company"). These interrogatories concern the cost, staffing, and procurement of the legal services included, directly or through charges from Eversource Energy Service Company ("ESC"), in the Test Year and proposed Rate Year revenue requirements, including the approximately $3.1 million of rate case expense for which four-year amortization is sought. In addition, these interrogatories concern two further categories of ratepayer costs and forgone ratepayer benefits: the Company's disposition of the energy it purchases under its Millstone power purchase agreement entered into pursuant to Conn. Gen. Stat. § 16a-3m (the "Millstone PPA"), the net costs of which are charged to all customers through the NBFMCC, and the Company's treatment of distribution-connected generating resources under five megawatts as registered market resources rather than as unregistered "load reducers" in ISO-New England, which affects the loads, transmission charges (RNS, LNS, and TAC), and capacity obligations for which customers pay; the Company's Application places customer bill impacts and affordability directly in issue (*see, e.g.*, Exhibit CLP-ELP-1 at 17-31) and proposes to roll costs currently recovered through the NBFMCC and other rate adjustment mechanisms into base distribution rates (Exhibit CLP-REVREQ-1 at 143-146). For purposes of these interrogatories, "load reducer" has the meaning described by the Company's own witnesses: a resource under five megawatts, connected below transmission voltage, that is not registered in the ISO-New England markets and whose output reduces the reported load served by market participants. Allco has reviewed the discovery served to date and has framed these interrogatories to avoid duplication:

Allco does not repeat OCC-303 (injuries and damages expense), OCC-308 (judgments and settlements), OCC-309 (outside legal expense by vendor), OCC-375(h) (2025 legal expense increase), EOE-5 and EOE-51 through EOE-53 (vendor contracts, vendor spend, and competitive-bidding exceptions generally), EOE-108 (collection attorney fees), or OCC-522 (choice of the Prime rate versus alternative indices for SCRAF carrying charges); where a topic is partially addressed in that discovery, the interrogatories below are limited to the portions not previously requested. Please answer each interrogatory separately and fully in writing, identify the witness responsible for each answer, and provide responsive workpapers in native (Excel) format with formulas intact where applicable.

I. ORGANIZATION AND STAFFING OF THE LEGAL FUNCTION.

Q-ALLCO-020: The response to EOE-065 states that ESC provides centralized "legal" and "regulatory" services to the Eversource operating companies. Describe the organization of the legal function that serves the Company, including: (a) whether all attorneys serving the Company are employed by ESC or whether any are employed directly by the Company; (b) the name of the department(s) or group(s) comprising the legal function and the practice groups or subject-matter teams within it (*e.g.*, litigation, regulatory, commercial/transactions, claims); and (c) an organizational chart of the legal function showing positions by title and reporting lines (which may be produced under the protective order in this docket if the Company contends it is confidential, as it did for OCC-192, Attachment 1).

Q-ALLCO-021: State, for each year 2018 through 2025 and as projected for the Rate Year, the number (headcount and FTE) of (a) attorneys, (b) paralegals, and (c) other legal support staff employed in the legal function serving the Eversource system, and, for each year, the portion of each category's time or cost allocated to the Company; and identify by title (names not required) each position with primary responsibility for Connecticut regulatory matters and for litigation involving the Company.

II. COST OF THE LEGAL FUNCTION AND ITS ALLOCATION TO THE COMPANY

Q-ALLCO-022: 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.

Q-ALLCO-023: State, for each year 2018 through 2025, the Test Year, and the proposed Rate Year, the Company's total legal spend (direct and allocated), separated into (a) internal/ESC legal function costs, (b) outside counsel fees, and (c) other legal-related vendors (e.g., e-discovery, court reporters, expert witnesses, claims administrators); and state the total legal expense included in the proposed Rate Year revenue requirement, identifying the schedule and line.

III. ENGAGEMENT AND MANAGEMENT OF OUTSIDE COUNSEL

Q-ALLCO-024: Produce all policies, procedures, guidelines, or criteria in effect at any time from 2018 to the present governing the selection, engagement, and management of outside counsel for the Company or ESC — including any policy addressing whether legal services are subject to the Company's competitive procurement requirements, any approved or preferred law firm panel, rate negotiation or billing guidelines, and matter budgeting requirements — and identify, by title, who has authority to engage outside counsel and any applicable dollar approval thresholds.

Q-ALLCO-025: Describe the criteria and process by which the Company or ESC decides whether a particular matter or dispute is handled by the internal legal function or referred to outside counsel (including for litigation, regulatory proceedings, and commercial disputes); identify, by title, who makes that decision; and produce any written guidance reflecting those criteria. If no written criteria exist, so state.

Q-ALLCO-026: In addition to, and without repeating, the competitive-bidding information requested in EOE-051 through EOE-053: for each law firm engaged by or on behalf of the Company from 2018 through the present without competitive bidding — including Keegan Werlin LLP and Rowthorn Law — state the reason competitive bidding was not used, identify by title who approved the engagement, and produce the sole-source or single-source justification for the engagement; if no such justification document exists for a firm, so state.

Q-ALLCO-027: With respect to the approximately $3.1 million of rate case expense included in the proposed revenue requirement (Exhibit CLP-REVREQ-1; response to REVREQ-9), including the approximately $1.875 million estimate for Keegan Werlin LLP: (a) produce the engagement letter(s), fee agreement(s), rate schedules, and any budget or estimate for each outside firm and consultant included in rate case expense; (b) state the amounts billed and paid to date, by firm; (c) state whether the Company considered performing any of the rate case legal work with its internal legal function or solicited proposals from any other firm, and if not, why not; and (d) explain how the Company determined that the estimated amounts are reasonable for recovery from ratepayers.

IV. ALLOCATION OF LEGAL COSTS IN THE REVENUE REQUIREMENT

Q-ALLCO-028: Describe the Company's policies and practices for determining whether legal costs (internal and outside) are (a) charged to the Company or to another Eversource affiliate, (b) recorded above or below the line for ratemaking purposes, and (c) charged to expense, capitalized, or charged to a deferred or storm-related account; state whether the costs of litigation in which the Company or its affiliates is the plaintiff or claimant, and of proceedings in which the Company defends the prudence or lawfulness of its own conduct, are included in the Test Year or Rate Year revenue requirement, and if so, identify the amounts and matters (by category if privilege is asserted as to specific matters).

Q-ALLCO-029: State the total amount of legal-cost recoveries, reimbursements, or offsets received in each year 2021 through 2025 — including insurance recoveries or deductible reimbursements for defense costs, court-awarded fees or costs, and legal costs recovered from third parties — identify the account(s) credited, and state whether and how the proposed Rate Year legal expense reflects such recoveries or offsets.

V. RATE-PROCEEDING COSTS BARRED BY CONN. GEN. STAT. § 16-243p(b); COMPOSITION OF CURRENT RATES; CARRYING CHARGES

Q-ALLCO-030: Conn. Gen. Stat. § 16-243p(b), as amended by Public Act 23-102, § 2, provides that for any rate proceeding initiated on or after January 1, 2024, no electric distribution company with more than seventy-five thousand customers "shall recover through rates its direct or indirect costs" associated with its attendance in, participation in, preparation for, or appeal of any rate proceeding, including attorneys' fees, expert witness and consultant fees, and the portion of

employee salaries associated with such activities — a prohibition the Company itself quotes in Exhibit CLP-REVREQ-1 at 147-148 while nonetheless including approximately $3.1 million of rate case expense in the proposed revenue requirement (Exhibit CLP-REVREQ-9). Identify every direct or indirect cost associated with the Company's attendance in, participation in, preparation for, or any appeal of this proceeding (or any other rate proceeding initiated on or after January 1, 2024) that is included anywhere in the Test Year or proposed Rate Year revenue requirement — including the $3.1 million of Exhibit CLP-REVREQ-9, any outside counsel or consultant fees recorded elsewhere, and the portion of the salaries, incentive compensation, and benefits of each Company or ESC employee (by title) associated with such activities and included in payroll, A&G, or service-company charges — stating the amount and revenue requirement schedule and line for each; and state the Company's legal basis, if any, for recovering each such cost from ratepayers notwithstanding § 16-243p(b).

Q-ALLCO-031: For the base distribution revenue requirement underlying the Company's *current* base distribution rates (as approved in Docket No. 17-10-46 and as adjusted through present), state the functional composition of the annual revenue those rates were designed to recover — separately stating the amounts for operation and maintenance expense, depreciation and amortization, taxes, and return on rate base (and within return, the equity and debt components) — and provide the comparable composition of the proposed Rate Year revenue requirement in this docket, in a table permitting a line-by-line comparison; produce the workpapers in native format.

Q-ALLCO-032: With respect to every carrying charge, return on unamortized balance, or similar time-value amount the Company proposes to collect from customers in this docket — including the approximately $396.7 million of carrying charges on 2018-2023 storm costs and $27.6 million on 2024-March 2025 storm costs (Exhibit CLP-REVREQ-2 (Storms A) and (Storms B)), carrying charges on deferred assets, and carrying charges proposed on RAM, decoupling, and SCRAF over/under-recoveries: (a) state the rate applied, whether it is pre-tax or after-tax, the compounding convention, the date from which carrying charges accrue, and the balance to which the rate is applied (including whether the balance is net of customer contributions, insurance recoveries, and amounts disallowed in any docket); (b) identify the statute, regulation, or PURA decision authorizing each (Allco does not repeat OCC-522, which addresses the choice of index for SCRAF carrying charges); and (c) separately identify every context in which the Company *holds* funds of

customers or third parties — including customer deposits, developer and interconnection-customer deposits and security, unpaid interconnection refunds, and over-recovered rate adjustment mechanism balances — and state the interest rate the Company pays (or credits) on each, so that the rates the Company charges when it is owed money can be compared with the rates it pays when it owes money.

VI. TEST YEAR OUTSIDE LEGAL EXPENSE BY MATTER

Q-ALLCO-033: With respect to the outside legal expense itemized by vendor in the Company's response to OCC-309, Attachment 1: for each vendor listed, provide a breakdown of the Test Year (2025) expense by matter, stating for each matter: (a) a description of the matter sufficient to identify its nature — for litigation, the court and caption (or, if privilege is asserted as to a caption, the category of dispute and the adverse party's relationship to the Company, e.g., customer, developer, contractor, employee, regulator); for regulatory matters, the agency and docket number; and for transactional, collections, employment, or other matters, the category; (b) the amount billed to or allocated to the Company for that matter in the Test Year; (c) whether the Company (or an affiliate) is the plaintiff/claimant or the defendant/respondent in the matter; (d) whether the matter has been concluded or remains pending; and (e) the FERC account charged and whether the amount is included in the proposed Rate Year revenue requirement (including through the GDP-PI escalation applied in Schedule C-3.20). This interrogatory seeks matter-level detail for the Test Year amounts only and does not repeat OCC-309 or Q-ALLCO-019.

Q-ALLCO-034: The Company's September 1, 2026 "Redacted Bulk Material" filing describes the preparation of public, redacted versions of Exhibit CLP-STORM-ACCT-2(A) as "a manual, labor-intensive process involving a cross-functional team of external vendors and Company personnel." With respect to all redaction and confidentiality-designation work performed in connection with this proceeding (including the storm invoice compilations and all other exhibits and discovery responses): (a) identify each external vendor engaged and each category of Company or ESC personnel involved (by title); (b) state the costs incurred to date and the estimated total cost, separately for vendor fees and for the allocated time of Company/ESC personnel; (c) identify the account(s) to which such costs have been or will be charged, and state whether any portion is included in, or will be sought for recovery through, the Test Year or Rate Year revenue requirement, rate case expense, or any deferral; and (d) if any such recovery is or will be sought,

state the Company's legal basis for recovering such costs from ratepayers notwithstanding Conn. Gen. Stat. § 16-243p(b).

VII. THE MILLSTONE PPA

Q-ALLCO-035: For each year 2019 through 2025 and year-to-date 2026, state: (a) the quantity (MWh) of energy and other products the Company purchased under the Millstone PPA; (b) the average price per MWh paid; (c) the manner of disposition of those products (e.g., resale into the ISO-New England day-ahead or real-time markets, bilateral sales, or use to serve the Company's standard service or supplier of last resort service load), with quantities for each; (d) the revenues realized from each manner of disposition; and (e) the resulting net cost or net revenue charged or credited to customers through the NBFMCC (or any other rate mechanism), by year. Produce the supporting workpapers in native format.

Q-ALLCO-036: State whether the Company has at any time since 2019 analyzed, evaluated, or considered using the energy purchased under the Millstone PPA to serve its standard service and/or supplier of last resort service load, in whole or in part, rather than reselling that energy into the ISO-New England markets; produce every such analysis, evaluation, memorandum, presentation, or communication; identify, by title, each person who participated in the decision regarding the manner of resale; and state each reason for the disposition method chosen. If no such analysis exists, so state.

Q-ALLCO-037: In its September 18, 2019 Interim Decision in Docket No. 18-05-04, the Authority stated that "the manner in which these Products are resold can impact the value of the Agreements to ratepayers" and directed the EDCs "to thoughtfully consider their options in this area and to pursue those options that maximize such value." Describe each action the Company has taken in response to that directive from 2019 to the present; state whether the Company has ever changed its method of reselling Millstone PPA products; and state whether the disposition of Millstone PPA products is addressed in the Company's current procurement plan or any pending or planned procurement-plan update.

Q-ALLCO-038: For each year 2019 through 2025: state (a) the Company's total standard service and supplier of last resort service load (MWh) and the average all-in supply cost per kWh the Company paid to wholesale suppliers for that load; (b) the average cost per kWh of energy

purchased under the Millstone PPA; and (c) the net amount charged to customers through the NBFMCC in respect of the Millstone PPA for that year; and produce data sufficient to calculate, for each such year, the net impact on customers had the Company used Millstone PPA energy to serve standard service and supplier of last resort service load up to the lesser of the Millstone PPA quantities or that load (accounting for the residual quantities that would still have been resold into the market), including hourly standard service load data and hourly Millstone PPA delivery quantities in native format.

VIII. TREATMENT OF SUB-5 MW RESOURCES AS LOAD REDUCERS

Q-ALLCO-039: State, as of the end of each year 2020 through 2025 and as of the most recent date available, the number and aggregate nameplate capacity (MW) of generating resources under five megawatts interconnected to the Company's Connecticut distribution system, separately for: (a) residential net-metered facilities; (b) non-residential net-metered and virtually net-metered facilities; (c) facilities under the Residential Renewable Energy Solutions and Non-Residential Renewable Energy Solutions tariffs; (d) LREC/ZREC facilities; (e) SCEF facilities; and (f) qualifying facilities with power purchase agreements; and, for each category, state whether the facilities (or their output) are registered with ISO-New England as generation assets or settlement-only resources, or are instead unregistered and treated as load reducers.

Q-ALLCO-040: Describe the Company's policy, practice, and decision-making process for determining whether a distribution-connected resource under five megawatts is registered in the ISO-New England markets or treated as an unregistered load reducer, including who (by title) makes that determination, the criteria applied, any ISO-New England or NEPOOL rules the Company contends require registration, and every analysis the Company has performed of the customer-cost consequences of registering versus not registering such resources. Produce all such analyses.

Q-ALLCO-041: For each year 2020 through 2025, state the extent to which the output of distribution-connected resources under five megawatts reduced (or, if registered, did not reduce) the loads and billing determinants for which the Company's customers bear costs, including: (a) the Company's reported real-time load obligation in ISO-New England; (b) the monthly coincident peaks used to determine Regional Network Service, Local Network Service, and Transmission

Adjustment Charge amounts (the "12-CP" determinants); (c) the Company's capacity load obligation and installed capacity requirement; and (d) reserve and ancillary charges; and quantify, in dollars per year, the reduction in each such cost category attributable to such resources, or produce the data sufficient to make that calculation. If the Company contends such resources produce no such reductions, explain why.

Q-ALLCO-042: Quantify the additional annual savings, by cost category (standard service procurement quantities, RNS, LNS, TAC, capacity, and reserves), that customers would realize (or would have realized in each year 2020 through 2025) if all eligible resources under five megawatts were treated as unregistered load reducers rather than registered in ISO-New England, and produce every study, analysis, or estimate the Company has made of that question. If the Company has never analyzed it, so state.

Q-ALLCO-043: Describe how amounts associated with net metering and virtual net metering are calculated and recovered from other customers through the NBFMCC (including the "avoided bill" methodology described by Company witnesses in Docket No. 20-01-01), and state whether the amounts so charged to customers are reduced or offset by the corresponding reductions in regional transmission charges (RNS, LNS, TAC), capacity obligations, and standard service procurement quantities attributable to the same behind-the-meter generation; if no such offset is made, explain why not, and quantify the annual amount charged to customers through the NBFMCC for net metering for each year 2020 through 2025 without any such offset.

Please serve responses on the undersigned by electronic mail by September 16, 2026.

ALLCO FINANCE LIMITED

/s/ Thomas Melone
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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 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.

/s/ Thomas Melone
Thomas Melone