Date Filed: October 08, 2026

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

Question:

(Follow-up to ALLCO-032.) The table provided as ALLCO-032, Attachment 1, addresses subpart (c) only as to "Customer Deposits." Complete the response as to the remaining categories the interrogatory identified: for (a) deposits, prepayments, and security provided by developers and interconnection customers (including amounts paid for interconnection studies, system modifications, and upgrades held pending final accounting), (b) unpaid or unrefunded interconnection final-accounting balances, and (c) over-recovered rate adjustment mechanism balances held prior to return to customers — state, for each: the amounts held as of December 31, 2025 and as of the most recent date available; the interest rate the Company pays or credits on each (or confirm that the rate is zero); the accrual and compounding convention; and the FERC account(s) in which each is recorded. If the Company pays or credits no interest on any category, state the basis for accruing carrying charges at its pre-tax WACC, compounded monthly, on balances customers owe the Company while paying nothing on balances the Company holds for customers.

Response:

CL&P objects to this request on the ground that it is an improper effort by Allco to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

Without waiving said objection, the Company notes that interconnection-related funds are not held in customer deposits. Please refer to the Company's responses to ALLCO-002[i] and ALLCO-044[ii]. Further, the Company does not and has not requested deposits, prepayments or security from developers and distribution generation interconnection customers.

Prior Referenced Response:

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[i] ALLCO-002 Question:

State the total dollar amount of CIAC and interconnection-related payments collected from DER and QF interconnection customers in each year 2018 through 2025, and explain precisely how those amounts are reflected in

(a) rate base, (b) the Test Year revenue requirement, and (c) the Rate Year revenue requirement proposed in this docket, identifying the specific schedules and workpapers.

ALLCO-002 Response:

CL&P objects to this request on the ground that it is an improper effort by Allco to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

Without waiving said objection, please refer to the Company's response to ALLCO-001i for CIAC year-end balances from 2018 through 2025. CIAC and interconnection-related payments received by the Company reduce the cost of construction or plant placed in service. CIAC is recognized as an offset to the underlying capital project. CIAC would not be considered a component of rate base until the underlying capital project is placed in service. At that time, the underlying capital project costs in rate base would be wholly offset by CIAC at the time of final project billing and reconciliation. In the Company's next cost of service update, the rate base and the Rate Year revenue requirement will reflect the CIAC and the underlying capital project cost for projects placed in service.

[ii] ALLCO-044 Question:

With respect to each cost category included in the percentage overhead or "CIAC" rates applied to interconnection upgrade, study, and construction costs charged to distributed generation, qualifying facility, and other interconnection customers (including, without limitation, project management, engineering and supervision, administrative and general expense, employee benefits or compensation loaders, insurance, and Eversource Energy Service Company charges): (a) identify each such cost category and its share of the overhead rate in effect in each year 2018 through 2025; (b) state whether the costs in each such category were included, in whole or in part, in the test-year cost of service and revenue requirement approved in the Company's most recent prior general distribution rate proceeding, Docket No. 17-10-46, and therefore recovered from all ratepayers through base distribution rates during 2018 through the present; (c) if the answer to any part of subpart (b) is affirmative, explain why applying overhead rates that include the same cost categories to amounts charged to interconnection customers does not result in the Company recovering the same costs twice — once from ratepayers generally and again from interconnection customers; (d) quantify, for each year 2018 through 2025, the total dollar amount of overheads collected from interconnection customers in cost categories that were also reflected in base rates; and (e) state whether amounts collected from interconnection customers through overhead rates are recorded as a credit or offset to the corresponding expense or plant accounts recovered in base rates and, if not, where those amounts are recorded, consistent with the Company's description of its netting treatment of third-party attacher billings in its response to RRU-002.

ALLCO-044 Response:

CL&P objects to this request on the ground that it is an improper effort by ALLCO to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

Without waiving said objection, please note that capital expenditures (direct costs and overheads applied to those amounts) are entirely billed to the interconnection customer and reimbursed through the CIAC process; therefore, these asset additions are not included in rate base. Please refer to ALLCO-064i for additional discussion on the CIAC rate and ALLCO-003ii where the Company goes into more detail on the CIAC Tax Adder.