Date Filed: October 27, 2026

Witness: Leanne M. Landry, Warren R. Boutin and Jeffrey D. Turano
Request from: ALLCO

Question:

For each project or interconnection for which the Company collected, billed, or recorded contributions in aid of construction ("CIAC") — including any percentage overhead or "CIAC" charge applied to interconnection study, upgrade, or construction costs, and any SHARE or other prepaid capital contribution treated as CIAC — in each year 2018 through 2025 and in the test year, provide a schedule, in native (Excel) format, identifying:

(a) the project or interconnection name and work-order number;
(b) the customer or counterparty type (distributed generation, qualifying facility, third-party attacher, municipal, or other);
(c) the construction or upgrade cost of the project;
(d) the CIAC amount collected or billed, stating separately the base construction component, each overhead or loader component and the percentage applied, and any tax gross-up;
(e) the FERC account(s) in which each amount was recorded and the amount, if any, netted against or offsetting plant in service; and
(f) whether the amount has been the subject of any final accounting, true-up, reconciliation, or refund, and if so the amount and date of any refund and any interest paid. Reconcile the annual totals in this schedule to (i) the annual CIAC totals provided in response to Q-ALLCO-002, and (ii) the "Deferred Taxes on CIAC, Net of Gross-up" amounts included in rate base on Schedule B-1.0 ($35,961,000 for the test year), identifying the CIAC balances from which those deferred tax amounts are derived.

Supplemental Response:

Please refer to ALLCO-059-SP01, Attachment 1. This attachment shows: (a) funding projects and work order information, for (b) distributed generation, with (c) construction costs, (d) CIAC amounts, by (e) FERC account for the years 2018-2025.

Original 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, CL&P does not track or maintain information on interconnections in a format that is commercially reasonable for the Company to collect and provide a response to the entirety of the interrogatory. As of the date of this response, CL&P is querying its system to try to collect and provide as much of the requested information as possible and will supplement this response with whatever requested information can reasonably be provided.

In an effort to be responsive to the interrogatory in the immediate term, please refer to the Company's response to ALLCO-001i for CIAC year-end balances from 2018 through 2025, as well as the FERC account used to record the CIAC activity. 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 not yet already reflected in the balances as of December 31, 2025.

Prior Referenced Response:

[i] ALLCO-001 Question:

Identify each FERC account in which the Company records CIAC and other amounts collected from interconnection customers for interconnection studies, upgrades, and overheads, and state the balance in each such account at the end of each year 2018 through 2025 and as of the most recent month available.

ALLCO-001 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 records CIAC activity from interconnection customers to FERC Account No. 252500. The table below summarizes the end of year balance in FERC Account No. 252500 from 2018 through June 2026.

Year	Balance
December 2018	($5,569,769)
December 2019	($5,038,280)
December 2020	($9,076,090)
December 2021	($25,399,399)
December 2022	($11,263,859)
December 2023	($7,796,182)
December 2024	($10,334,276)
December 2025	($23,605,408)
June 2026	($28,277,769)