Date Filed: October 08, 2026

Witness: Warren R. Boutin and Andrew C. Belden
Request from: ALLCO

Question:

(Follow-up to ALLCO-057 — Level 2 and Level 3 applications.) The Company's response to ALLCO-057 confined its figures to Level 1 applications and defined "completed or otherwise closed" as applications that received Permission to Operate. ALLCO-057 asked for all Connecticut DG interconnection applications. For each calendar year 2020 through 2025, separately for Level 2 applications, Level 3 applications, and any other category of application that is not Level 1, state: (a) the number and aggregate MW AC of applications received; (b) the number that received Permission to Operate; (c) the number withdrawn; (d) the number denied, rejected, or cancelled by the Company; (e) the number pending at December 31 of that year; (f) the number and aggregate MW AC that required electric power system modifications or upgrades; and (g) item (f) as a percentage of items (a), (b), and (e). Provide the schedule in native Excel format derived from PowerClerk, and state why the Company's response to ALLCO-057 omitted Level 2 and Level 3 applications.

Response:

Eversource has only Level 1 and Level 2 applications. The reporting included in this response is for Level 2. The Level 1 applications were previously reported in the Company's response to ALLCO-057[i].

a.

Level 2 (≤2 MW)	*Level Type = Level 2 and System Size ≤ 2 MW*				
Calendar Year	(a) # Applications Received	(a) Aggregate MW AC Received	(b) # Received Permission to Operate	(c) # Withdrawn	(e) # Pending at Dec 31
2020	574	207.3	273	121	581
2021	626	117.8	398	150	659
2022	314	110.0	309	96	568
2023	401	92.4	195	84	693
2024	479	138.9	279	165	725
2025	436	91.3	395	72	694
2020–2025	**2,830**	**757.8**	**1,849**	**688**	

b.

Over 2 MW		*Level Type = Level 2 and System Size > 2 MW*			
Calendar Year	**(a) # Applications Received**	**(a) Aggregate MW AC Received**	**(b) # Received Permission to Operate**	**(c) # Withdrawn**	**(e) # Pending at Dec 31**
2020	17	140.0	2	7	36
2021	31	146.0	2	12	53
2022	37	276.4	2	19	69
2023	46	281.2	1	27	87
2024	36	184.9	7	24	92
2025	35	158.7	6	5	116
2020–2025	**202**	**1,187.3**	**20**	**94**	

c. Please refer to the Company's responses to subparts (a) and (b) above.

d. The Company does not deny, reject or cancel projects. The Company notifies the customer/developer of action needed, including investments, for the project to move forward. The customer/developer decides if the actions are a viable option for the project.

e. Please refer to the Company's responses to subparts (a) and (b) above.

f. This data is not tracked in Power Clerk.

g. The percentages cannot be calculated.

The Company notes that the Company's response to ALLCO-057, which was a follow-up to the Company's response to ALLCO-016[ii] regarding the proposed Level 1 DER Interconnection Processing metric, requested additional information to what the Company provided in ALLCO-016, Attachment 1. ALLCO-057 did not request that Eversource provide information on Level 2 applications, which is irrelevant to the proposed metric. There are no Level 3 applications.

Prior Referenced Response:

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[i] ALLCO-057 Question:

Follow-up to the Company's response to Q-ALLCO-016 (applications excluded from interconnection performance metrics). The Company's response and Attachment 1 provided annual counts of interconnection applications excluded from the Company's interconnection-timeline performance metrics because they require transformer upgrades (187 in 2020; 142 in 2021; 122 in 2022; 406 in 2023; 534 in 2024; 671 in 2025), but did not provide the percentage figures and total-application denominators requested. For each calendar year 2020 through 2025:

(a) state the total number of Connecticut DG interconnection applications received;
(b) state the total number of applications completed or otherwise closed; and

(c) state the excluded applications identified in the Company's response as a percentage of each of (a) and (b).

(d) If the Company contends it cannot derive these figures from PowerClerk or any other system, describe each system of record for interconnection applications and state which data fields it maintains.

ALLCO-057 Response:

Please refer to ALLCO-057, Attachment 1, which includes the previously provided count and percentage of Level 1 projects requiring an upgrade as requested in the Company's response to ALLCO-016i, with the addition of three newly requested columns as detailed above in bullets a-c. The figures are for Level 1 Connecticut DG interconnection applications as referenced in ALLCO-016. For the purposes of this filing the Company is considering "completed or otherwise closed" applications as those that received Permission to Operate. The Company has derived these figures from PowerClerk, so no alternative description of additional data sources is applicable.

[ii] ALLCO-016 Question:

State, for each year 2020 through 2025, the number and aggregate MW of DER interconnection applications that would be excluded from the proposed Level 1 DER Interconnection Processing metric because they "require electric power system modifications" (Exhibit CLP-CUSTOMER-1 at 34 n.22), as a count and as a percentage of all applications and of all applied-for MW, and explain the basis for excluding such projects from a metric intended to measure interconnection performance.

ALLCO-016 Response:

Please refer to ALLCO-016, Attachment 1, which specifies the number, percentage, and MW of Level 1 DER interconnection applications that required electric power system modifications. These projects are proposed to be excluded from the Level 1 DER Interconnection Processing PIM since they represent time periods outside the scope of a standard project. In addition, the system modification process is not tracked in PowerClerk to the level of detail the PIM requires, which is designed to only track the time requiring Company action.

Date Filed: October 08, 2026

Witness: Warren R. Boutin and Andrew C. Belden
Request from: ALLCO

Question:

(Follow-up to ALLCO-057 and ALLCO-007 — pendency.) For all applications pending at December 31, 2025, separately for Level 1, Level 2, and Level 3: (a) state the number pending less than one year, one to three years, three to five years, and more than five years after the application-received date recorded in PowerClerk; and (b) for each Level 2 or Level 3 application pending more than three years, identify the application number, the MW AC, the circuit and substation, the current PowerClerk status, the date of the most recent Company action, and the reason the application remains pending. Applicant identities other than Allco and its affiliates may be anonymized.

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.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Without waiving said objections, the Company states as follows:

a. Please refer to the tables below. Please also refer to the Company's response to ALLCO-119[i]. There are no level 3 projects.

b. Refer to the Company's response to ALLCO-007[ii].

Level 1	
Pending >5yrs	4
Pending 5 yrs	29
Pending 3 yrs	4275
Pending 1 yr	1223
Pending <1yr	1366

Level 2	
Pending >5yr	23
Pending 5 yrs	56
Pending 3 yrs	67
Pending 1yr	134
Pending <1yr	221

Prior Referenced Response:

[i] ALLCO-119 Question:

(Follow-up to ALLCO-057 — Level 2 and Level 3 applications.) The Company's response to ALLCO-057 confined its figures to Level 1 applications and defined "completed or otherwise closed" as applications that received Permission to Operate. ALLCO-057 asked for all Connecticut DG interconnection applications. For each calendar year 2020 through 2025, separately for Level 2 applications, Level 3 applications, and any other category of application that is not Level 1, state: (a) the number and aggregate MW AC of applications received; (b) the number that received Permission to Operate; (c) the number withdrawn; (d) the number denied, rejected, or cancelled by the Company; (e) the number pending at December 31 of that year; (f) the number and aggregate MW AC that required electric power system modifications or upgrades; and (g) item (f) as a percentage of items (a), (b), and (e). Provide the schedule in native Excel format derived from PowerClerk, and state why the Company's response to ALLCO-057 omitted Level 2 and Level 3 applications.

ALLCO-119 Response:

Eversource has only Level 1 and Level 2 applications. The reporting included in this response is for Level 2. The Level 1 applications were previously reported in the Company's response to ALLCO-057[i].

a.

Level 2 (≤2 MW)		*Level Type = Level 2 and System Size ≤ 2 MW*			
Calendar Year	(a) # Applications Received	(a) Aggregate MW AC Received	(b) # Received Permission to Operate	(c) # Withdrawn	(e) # Pending at Dec 31
2020	574	207.3	273	121	581
2021	626	117.8	398	150	659
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2025	436	91.3	395	72	694
2020–2025	**2,830**	**757.8**	**1,849**	**688**	

b.

Over 2 MW		*Level Type = Level 2 and System Size > 2 MW*			
Calendar Year	(a) # Applications Received	(a) Aggregate MW AC Received	(b) # Received Permission to Operate	(c) # Withdrawn	(e) # Pending at Dec 31
2020	17	140.0	2	7	36
2021	31	146.0	2	12	53
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2024	36	184.9	7	24	92
2025	35	158.7	6	5	116
2020–2025	**202**	**1,187.3**	**20**	**94**	

c. Please refer to the Company's responses to subparts (a) and (b) above.

d. The Company does not deny, reject or cancel projects. The Company notifies the customer/developer of action needed, including investments, for the project to move forward. The customer/developer decides if the actions are a viable option for the project.

e. Please refer to the Company's responses to subparts (a) and (b) above.

f. This data is not tracked in Power Clerk.

g. The percentages cannot be calculated.

The Company notes that the Company's response to ALLCO-057, which was a follow-up to the Company's response to ALLCO-016[i] regarding the proposed Level 1 DER Interconnection Processing metric, requested additional information to what the Company provided in ALLCO-016, Attachment 1. ALLCO-057 did not request that Eversource provide information on Level 2 applications, which is irrelevant to the proposed metric. There are no Level 3 applications.

[ii] ALLCO-007 Question:

State the number of pending distribution interconnection applications in Connecticut that have been pending for more than one year, more than three years, and more than five years, respectively, as of the most recent date available, and

for each application pending more than five years, identify the application number, application date, requested capacity (MW), substation and circuit, and current status.

ALLCO-007 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 maintains and publishes an active interconnection queue for generators greater than 25 kW. The published queue identifies, among other information, the applicable substation, circuit, queue date, and project capacity. The Company also publishes hosting capacity maps that provide location-specific information, including hosting capacity values and DER currently online or in the queue. The information requested regarding individual projects and the applicable substations and circuits is available through the Company's publicly available interconnection resources.[1]

[1] https://www.eversource.com/residential/about/doing-business-with-us/interconnections/connecticut/connecticut-application-to-connect.

Date Filed: October 16, 2026

Witness: Warren R. Boutin and Andrew C. Belden
Request from: ALLCO

Question:

(Follow-up to ICC-011, ICC-017, and ALLCO-017 — PowerClerk milestone data.) The Company's responses to ICC-011 and ICC-017 state that PowerClerk records "application status changes which are then used to track milestones," and its response to ALLCO-057 states that the figures provided were "derived from PowerClerk." Its response to ALLCO-017 states that the Company "does not track" the time between its receipt of a generator-executed interconnection agreement and its countersignature. (a) Identify each status, milestone, and date field that PowerClerk records for an application, and state for each whether a timestamp is captured automatically or entered manually. (b) For each Allco Application, produce the complete PowerClerk status-change history with the date and time of each status change, including the dates the application was received, deemed complete, screened, studied, approved (contingent or otherwise), the date an interconnection agreement was issued, the date a generator-executed agreement was received, the date of the Company's countersignature, and the date of Permission to Operate. (c) For all Level 2 and Level 3 applications received from January 1, 2019 through the present, produce in native Excel format the same fields listed in (b). (d) State whether, in light of (a) through (c), the Company withdraws the statement in its response to ALLCO-017 that it "does not track" countersignature timing, and if not, reconcile that statement with the data PowerClerk records.

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.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Without waiving said objections, there are 140 different statuses in PowerClerk, and each of these statuses reflect that a project is online, in queue or withdrawn. Further, there is no discrepancy among ALLCO-017[i], ICC-011[ii], and ICC-017[iii]. Prior to 2026, Interconnection Agreements were

executed outside of PowerClerk and subsequently uploaded to PowerClerk after being signed by all parties thereto. Therefore, consistent with the Company's response to ALLCO-017, this information was not tracked, either in or outside of PowerClerk.

Prior Referenced Responses:

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[i] ALLCO-017 Question:

State the average and maximum elapsed time, in each year 2019 through 2025, between the Company's receipt of an interconnection agreement executed by a Connecticut generator and the Company's countersignature and return of that agreement, and identify each instance exceeding 180 days, including project LEG-22708.

ALLCO-017 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 does not track information on the average and maximum elapsed time between the receipt of a partially-executed interconnection agreement ("IA") from a Generator and the Company's countersignature and return of the fully-executed IA to the Generator. Starting in early 2026, the IA execution process was enhanced to leverage automation available in PowerClerk; therefore, the execution dates are now recorded electronically in a software platform.

[ii] ICC-011 Question:

Reference ICC-6. In a chart, provide monthly mean, median and average time each identified Eversource department spent reviewing interconnection applications since January 1, 2020.

ICC-011 Response:

The information requested is not reflected by department. Eversource uses PowerClerk to track application status changes which are then used to track milestones. The milestones include the total time for example; from the application received date to the contingent approval issued date. In this timeframe multiple departments may review an application, but the milestone encompasses the total time between the received date and the contingent approval issued date. Please refer to the Company's response to ICC-017

[iii] ICC-017 Question:

Reference Exhibit CLP-ELP-1 at Page 109 and Exhibit CLP-CUSTOMER-1 at 34. Describe any and all data Eversource currently uses to track whether it is meeting its own milestones in interconnection agreements. Provide software used, describe which milestones are tracked. Provide the most current outputs showing whether Eversource is currently meeting those milestones.

ICC-017 Response:

The testimony referenced is specific to the Level 1 DER Interconnection metric. Eversource uses PowerClerk, the interconnection application portal, to track application status changes which can be used to track milestones. Eversource currently files data on application milestones on a quarterly basis for projects participating in the Residential Renewable Energy Solutions (RRES) program, which accounts for the vast majority of Level 1 applications. The most recent of these filings is the Compliance Filing to Order 13 in Docket No. 26-08-02, submitted July 28, 2026, refiled here as ICC-017, Attachment 1. While these milestones are tracked within the RRES program, there are no specified milestone targets within that program for the Level 1 DER Interconnection metric

Date Filed: October 08, 2026

Witness: Counsel
Request from: ALLCO

Question:

(Follow-up to ICC-008 — missed timeframes and ISO-NE review.) The Company's response to ICC-008 states that a missed Guideline timeframe "does not, by itself, advance the project to the next stage, waive screens or studies, or require issuance of an Interconnection Agreement," and that "ISO-NE review required for projects greater than 1 MW is outside the state Guideline clocks and can extend the overall." (a) For each Allco Application, identify each Guideline timeframe the Company did not meet, the applicable Guideline section, the date the timeframe expired, the reason it was missed, whether Allco requested a status update, and whether the Company provided the three-business-day response described in ICC-008. (b) Identify the statute, regulation, Guideline provision, ISO-NE tariff or procedure, or Company practice on which the Company relies for the statement that ISO-NE review is "required for projects greater than 1 MW," and state when the Company began applying that requirement. (c) For each Allco Application greater than 1 MW, state the date the Company referred the application to ISO-NE, the date of ISO-NE's determination, the outcome, any study or fee required, and the elapsed time between application and issuance of an interconnection agreement. (d) State whether any provision of the Guidelines authorizes the Company to withhold issuance or countersignature of an interconnection agreement pending ISO-NE review, and identify it.

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.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Date Filed: October 15, 2026

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

Question:

(ALLCO-034(d) — the legal advice on § 16-243p(b).) The Company's response to ALLCO-034(d) states that it "has been advised by legal counsel that the confidentiality-designation and redaction work does not fall within any of the enumerated classes or categories of costs that are ineligible for recovery through rates under Conn. Gen. Stat. § 16-243p(b)" because the work is "incurred to comply with legal obligations governing disclosure of public records and confidential information." (a) Identify the counsel (firm and individual) who gave that advice, the date(s) on which it was given, and whether it was given orally or in writing. Produce each opinion, memorandum, letter, e-mail, or other document containing or reflecting the advice. (c) If the Company withholds any such document on a claim of privilege, identify for each its date, author, recipients, subject matter, and the privilege claimed, and state whether the Company intends to rely on the advice of counsel, in whole or in part, to support recovery of any cost in this proceeding. (d) State, in the Company's own words and with reference to the text of § 16-243p(b), each reason the Company contends that confidentiality-designation and redaction work performed for filings and discovery responses in this proceeding is not a "direct or indirect cost[] associated with its … participation in" this rate proceeding; whether fees paid or payable to Keegan Werlin LLP for that work are "attorneys' fees" within the statute; and whether the time of the Company's internal legal counsel and project-management staff devoted to that work is "the portion of employee salaries associated with such participation." (e) Identify every other category of cost of this proceeding that the Company contends is recoverable on the rationale that it is "incurred to comply with legal obligations," stating for each the amount and the revenue-requirement schedule and line in which it appears.

Response:

CL&P objects to this request on the ground that it seeks information protected by the attorney-client and attorney work product privileges.

CL&P further objects to this request on the ground that it calls for a legal conclusion.

Without waiving said objections, the legal advice in the Company's response to ALLCO-034[i] subpart (d) was given during the process of responding to this request. No separate legal document was prepared for the purpose of responding to this subpart.

Prior Referenced Response

[i] ALLCO-034 Question:

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).

ALLCO-034 Response

(a) The Company has engaged the Technology Concepts and Design Inc. ("TCDI") Military Spouse Managed Review program and Keegan Werlin LLP to assist with redaction and confidentiality-designation work due to the volume of documentation. Additionally, the Company's internal legal counsel and project management staff are performing redaction and confidentiality-designation work.

(b) The Company does not separately track time for redaction and confidentiality designation work performed by internal resources. Keegan Werlin LLP was only recently engaged to perform high-volume redaction and confidentiality-designation services and, accordingly, has not yet invoiced the Company for those services. The Company will supplement this response with the requested information for Keegan Werlin LLP once it becomes available. TCDI has billed the Company a total of $26,990.40 for redaction work through the end of August 2026. The invoices for the TCDI work are provided as Attachment ALLCO-034, Attachment 1 CONFIDENTIAL. TCDI estimates the costs for additional redaction work in September of $5,000 or less. The Company will supplement this response with additional information, as necessary, once it becomes available.

(c) The Company is tracking the costs associated with the redaction and confidentiality-designation work and plans to seek recovery for these costs in this proceeding.

(d) The Company has been advised by legal counsel that the confidentiality-designation and redaction work does not fall within any of the enumerated classes or categories of costs that are ineligible for recovery through rates under Conn. Gen. Stat. § 16-243p(b). The Company has been further advised that the costs to perform the confidentiality-designation and redaction work are incurred to comply with legal obligations governing disclosure of public records and confidential information.

Date Filed: October 16, 2026

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

Question:

(ALLCO-034(b) — supplementation.) The Company's response to ALLCO-034(b) states that Keegan Werlin LLP "has not yet invoiced the Company" for redaction and confidentiality-designation services, that the Company "does not separately track" the time of internal resources on that work, and that the response "will be supplemented." (a) State the date of Keegan Werlin LLP's engagement for that work, the hourly rates or other basis of compensation, any budget or estimate, the hours recorded through September 30, 2026, and the amount invoiced or accrued through that date; and produce the engagement letter or other document defining the scope of the engagement. (b) State TCDI's total billings through September 30, 2026, and the Company's current estimate of total TCDI cost for this proceeding. For each month since the Application was filed, state, by title, the hours and loaded cost of the Company's and ESC's internal legal counsel, project-management, regulatory, and other personnel devoted to confidentiality-designation and redaction work, using time records where they exist and, where they do not, a documented estimate stating its basis. (d) Identify the account(s) to which each amount in (a) through (c) has been charged and whether any amount has been deferred as a regulatory asset. (e) State the date by which the Company will serve the supplementation it has promised.

Response:

a. Please refer to the Company's response to ALLCO-027[i] and the attachments thereto.

b. – c. Please refer to the Company's response to ALLCO-034[ii] subpart b. The Company provided TCDI invoices through the end of August 2026 and TCDI's estimate of costs for additional redaction work in September of 2026. The Company provides as ALLCO-127, CONFIDENTIAL Attachment 1, TCDI's September 2026 invoice. Also, as stated in ALLCO-034 subpart b, "The Company does not separately track time for redaction and confidentiality designation work performed by internal resources." Please also refer to the Company's response to ALLCO-079[iii].

d. Please refer to the Company's response to ALLCO-076[iv].

e. Supplementation of invoices is dependent upon the Company's receipt of invoices from third parties. The Company cannot speculate as to when it will receive this documentation.

Prior Referenced Responses:

[i] ALLCO-027 Question

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.

ALLCO-027 Response:

(a) Refer to the following attachments for the engagement letter for rate case services:
- ALLCO-027, Attachment 1 CONFIDENTIAL, for Keegan Werlin LLP bid proposal.
- ALLCO-027, Attachment 2 CONFIDENTIAL, for Keegan Werlin LLP engagement letter notifying KW its bid was accepted.
- ALLCO-027, Attachment 3, for a listing of contracts with outside firms and consultants included in rate case expense.
- ALLCO-027, Attachment 4 CONFIDENTIAL, for contracts listed in Attachment 3.
- ALLCO-027, Attachment 5 CONFIDENTIAL, for contracts listed in Attachment 3.

(b) Refer to ALLCO-027, Attachment 9, for the summary billed by vendor through June 2026.
- See also ALLCO-27, Attachment 10 CONFIDENTIAL, for Keegan Werlin invoices through May 31, 2026.

(c) The Company considered the capabilities of its internal staff to perform the rate case legal work when making decisions whether to seek outside service providers. The decision was made to utilize internal staff for a portion of rate case work and to solicit proposals for an outside vendor to assist with the other portion of rate case legal work.[1] The Company does not maintain sufficient internal legal resources to fulfill the substantial work requirements of the ongoing typical workload of both CL&P and Yankee Gas Services Company d/b/a Eversource Energy, while also tending to high demand, unusual proceedings like a base rate because these types of proceedings occur at irregular intervals.

Therefore, the Company's legal staff contacted law firms that either had experience with utility rate matters or have attorneys on staff with rate making or rate case experience. The Company issued a request for proposal ("RFP") to three law firms for assistance with legal services for the rate case, presented in ALLCO-27, Attachment 6.

The responses to this RFP are provided in ALLCO-27, Attachment 7 CONFIDENTIAL, and ALLCO-027, Attachment 8 CONFIDENTIAL. See also ALLCO-27, Attachment 1 CONFIDENTIAL.

The Company selected Keegan Werlin because of its specialized expertise and resources in handling base-rate proceedings, its prior experience working with the Company, the large volume of legal work associated with a rate-case proceeding and Keegan Werlin's staffing to handle that work; the existing workload of in-house legal staff; and the firm's competitive pricing.

(d) The Company is aware of the requirement to contain costs for outside services providers and has taken steps to ensure costs are negotiated to the lowest levels possible while still receiving the highest quality of service. Initially, when the decision was made to use an outside service provider, the Company competitively bid these services as described above. Once an outside service provider is selected, the Company limits the total contract costs through mechanisms such as blended hourly fees, discounts and not-to-exceed levels.

Additionally, as discussed above, the rate case requires a large volume of legal work from highly experienced and specialized legal staff. All of this work is relevant and necessary to the preparation and presentation of the Company's rate case proceeding.

[1] The RFP states at page 2 "For planning purposes, approximately 75% of the legal work for this rate case will be provided by the winning bidder of this RFP".

[ii] ALLCO-034 Question

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).

ALLCO-034 Response

(a) The Company has engaged the Technology Concepts and Design Inc. ("TCDI") Military Spouse Managed Review program and Keegan Werlin LLP to assist with redaction and confidentiality-designation work due to the volume of documentation. Additionally, the Company's internal legal counsel and project management staff are performing redaction and confidentiality-designation work.

(b) The Company does not separately track time for redaction and confidentiality designation work performed by internal resources. Keegan Werlin LLP was only recently engaged to perform high-volume redaction and confidentiality-designation services and, accordingly, has not yet invoiced the Company for those services. The Company will supplement this response with the requested information for Keegan Werlin LLP once it becomes available. TCDI has billed the Company a total of $26,990.40 for redaction work through the end of August 2026. The invoices for the TCDI work are provided as Attachment ALLCO-034, Attachment 1 CONFIDENTIAL. TCDI estimates the costs for additional redaction work in September of $5,000 or less. The Company will supplement this response with additional information, as necessary, once it becomes available.

(c) The Company is tracking the costs associated with the redaction and confidentiality designation work and plans to seek recovery for these costs in this proceeding.

(d) The Company has been advised by legal counsel that the confidentiality-designation and redaction work does not fall within any of the enumerated classes or categories of costs that are ineligible for recovery through rates under Conn. Gen. Stat. § 16-243p(b). The Company has been further advised that the costs to perform

the confidentiality-designation and redaction work are incurred to comply with legal obligations governing disclosure of public records and confidential information.

[iii] ALLCO-079 Question

(Follow-up to ALLCO-034.) Supplement the response as the Company committed: produce the Keegan Werlin LLP invoices for redaction and confidentiality-designation services as they are rendered, and state the amounts billed to date; provide the Company's best estimate of the internal Company and ESC personnel time (by title, with hours and loaded cost) devoted to redaction and confidentiality-designation work in this proceeding, notwithstanding that such time is not separately tracked; identify the account(s) to which all such costs have been charged; and state the amount included in, or to be sought through, the Test Year or Rate Year revenue requirement, rate case expense, or any deferral, with the schedule and line.

ALLCO-079 Response

Please refer to the Company's response to ALLCO-034i wherein the Company stated that it "will supplement this response with the requested information for Keegan Werlin LLP once it becomes available" (emphasis added). The Company's response to this interrogatory was recently submitted on September 16, 2026, and to-date, the Company has not received an invoice from Keegan Werlin for these services. Eversource will supplement ALLCO-034 once this information becomes available. Also as stated in the Company's response to ALLCO-034, Eversource does not separately track time for redaction and confidentiality designation work performed by internal resources.

[iv] ALLCO-076 Question

(Follow-up to ALLCO-023.) The response omitted 2018 through 2020 entirely and provided no breakdown by vendor category. State, for each calendar year 2018 through 2025 and the Test Year: (a) the Company's total outside counsel fees (direct and allocated), by firm for the ten highest billing firms each year; (b) total other legal-related vendor costs, stated separately for e-discovery and litigation-support vendors, court reporters, expert witnesses and consultants engaged through counsel, and claims administrators; and (c) the amounts of (a) and (b) allocated to the Company, with the FERC accounts used; and reconcile the 2021-2025 amounts to Exhibit CLP-REVREQ-3, identifying page and line.

ALLCO-076 Response

(a) Please refer to ALLCO-076, Attachment 1, for a list of outside legal expenses by vendor for each years 2021, 2022, 2023, 2024 and 2025 (Test Year). ALLCO-076, Attachment 1, shows the outside legal expenses identified by: (1) legal service category consistent with the categories included in Exhibit CLP-REVREQ-3.20; (2) whether it is a direct or allocated charge; and (3) the applicable FERC account(s). For each year 2018 through 2020, the information is not readily retrievable.

The Company notes ALLCO-023i did not ask for a "breakdown by vendor category" or "for total outside counsel fees (direct and allocated), by firm for the ten highest-billing firms each year." ALLCO-023 asked for the Company's total legal spend "separated into (a) internal/ESC legal function costs, (b) outside counsel fees, and (c) other legal-related vendors (e.g., e-discovery, court reports, expert witness, claims administrators)."

Date Filed: October 16, 2026

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

Question:

(ALLCO-034(c) — cost tracking for this proceeding.) The Company's response to ALLCO-034(c) states that it "is tracking the costs associated with the redaction and confidentiality-designation work and plans to seek recovery for these costs in this proceeding." (a) Identify the system, account, project number, work order, or other code the Company uses to track those costs. (b) State whether the Company tracks, by the same or any other means, every other cost of its attendance in, participation in, preparation for, or appeal of this proceeding — including outside counsel and consultant fees, expert fees, and the time of Company and ESC employees — and, if not, identify each category that is not tracked and explain how the Company proposes to demonstrate that such costs have been excluded from rates as § 16-243p(b) requires. (c) Produce, in native Excel format, the current balance of each tracked category of proceeding-related cost, by vendor or employee group and by month, from May 20, 2026 through September 30, 2026.

Response:

(a) These costs are directly invoiced and itemized for recovery in this proceeding.

(b) The Company will itemize and summarize the actual rate case expenses invoiced throughout this proceeding. Also, the Company will update the rate case expense during the proceeding for known and measurable costs incurred by PURA, the OCC, and other state agencies to participate in the rate proceeding that are passed through to the Company. Please refer to the Company's response to ALLCO-078[i] for treatment of internal resources participating in the rate case.

(c) Please refer to ALLCO-027, Attachment 9, for the summary billed by vendor through June 2026. The Company will periodically update the rate case expense incurred.

Prior Referenced Response:

[i] ALLCO -078 Question:

(Follow-up to ALLCO-030.) The response cross-referenced OCC-438, which contains no itemization. Itemize the approximately $3.1 million of rate case expense in Exhibit CLP-REVREQ-9 by vendor or firm, matter or workstream, and amount; identify each Company or ESC position (by title) whose Test Year or Rate Year payroll, incentive compensation, or benefits include time associated with attendance in, participation in, or preparation for rate

proceedings, and the amounts included; state whether any rate-proceeding-associated costs are recorded outside Exhibit CLP-REVREQ-9 — including in payroll, A&G, service-company charges, or any deferral — and identify the amounts and locations; and state the total of all costs associated with rate proceedings initiated on or after January 1, 2024 that are included anywhere in the proposed revenue requirement

ALLCO-078 Response:

The rate case expense in Exhibit CLP-REVREQ-9 in the amount of $3.1 million is itemized by vendor and Exhibit CLP-REVREQ-2, WP C-3.36, at page 10, shows the annual amortized rate case expense proposed in the revenue requirement. Additionally, please refer to ALLCO-027 Attachment 9, for a summary of billed rate-case expenses by vendor through June 30, 2026.

As outlined within Exhibit CLP-REVREQ-9, all rate case expenses requested for recovery are from external vendors/contractors. There are no internal payroll, labor or benefits costs included within the $3.1 million rate case expense outlined in Exhibit CLP-REVREQ-9.

Please note that the Company does not incur incremental payroll, labor or benefits costs when preparing, filing or adjudicating a rate case. All internal labor associated with this proceeding is staffed with current employees that work for the Company on a permanent basis, which means that there is no additional internal cost caused by the rate case. The Company's departments handling the rate case is the Connecticut revenue requirements Group; the Connecticut rates group; and the internal legal department. The test year for this case is fiscal year ending December 31, 2025, and the internal work on the rate case is exclusively contained in fiscal year 2026, and the Company has confirmed that there is less than $10,000 recorded in 2025 in relation to the rate case. Please refer to the Company's response to OCC-332,[i] for a detailed explanation as to how the Company calculates its test year pro-forma and rate year payroll expense. Applying the Company's calculation of payroll expense, there are no payroll, labor or benefit costs pertaining to the rate case in the proposed revenue requirement

Date Filed: October 08, 2026

Witness: Counsel
Request from: ALLCO

Question:

(Windham Solar Facilities — estimate, collection, actual cost, and reconciliation.) With respect to the interconnection of the Windham Solar Facilities: (a) state the Company's estimate of Upgrade costs as set out in Appendix G of the Interconnection Agreements as executed in May 2016 and as revised by each subsequent amendment, and the date of each; (b) state each amount the Company collected from Windham Solar LLC for interconnection costs, the date collected, and the account in which it was recorded; (c) state the actual cost recorded in the Company's books for the Upgrades and interconnection facilities constructed for the Windham Solar Facilities, by work order and cost element, including any overhead or CIAC loaders applied, and produce the work-order cost detail in native format; (d) state each amount refunded or credited to Windham Solar LLC, the date, and the basis; (e) state whether the Company performed a final accounting or reconciliation of actual to estimated costs for that interconnection, and if so its date and result, and if not, why not; and (f) state the amount, if any, by which amounts collected exceeded the actual cost recorded in (c), and the current disposition of any such excess.

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.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Date Filed: October 08, 2026

Witness: Counsel
Request from: ALLCO

Question:

(Windham Solar Facilities — transfer-trip and substation components; post-2017 charges.) (a) State the estimated and the actual cost of the transfer-trip scheme and of the substation work included in the Upgrade estimate for the Windham Solar Facilities, identify the technology installed (power-line carrier, fiber optic, or other), and state who bore the cost of each. (b) Identify every charge billed to or withheld from Windham Solar LLC in connection with the Lebanon interconnection since September 1, 2017, including any operations and maintenance, ongoing, study, metering, or upgrade charge, stating the amount, date, and basis of each, or state that there have been none.

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.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Date Filed: October 08, 2026

Witness: Counsel
Request from: ALLCO

Question:

(Abington Solar Projects — line-extension estimate and CIAC.) With respect to the system impact study and cost estimate the Company provided for the Abington Solar Projects in or about 2017: (a) state the estimated cost of converting approximately 2.1 miles of single-phase 4.8 kV line to three-phase, the unit cost per mile on which it was based, and the source of that unit cost; (b) state the amount of the estimate designated as CIAC, the percentage applied, and the tax or other rationale for it, and identify the Company policy or tariff provision under which CIAC was assessed; (c) state whether the Company obtained or considered any third-party contractor pricing for the work, and if so identify it; (d) state the Company's actual average cost per mile for single-phase-to-three-phase line conversions completed in each year 2017 through 2025, and produce the supporting work-order data in native format; and (e) state whether the Company's current interconnection cost estimates for line conversions are derived from actual historical unit costs, and if so identify the unit-cost tables used.

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.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Date Filed: October 09, 2026

Witness: Warren R. Boutin and Andrew C. Belden
Request from: ALLCO

Question:

(ISO-NE Determinations — practice and timing.) The Company's response to ICC-008 states that "ISO-NE review required for projects greater than 1 MW is outside the state Guideline clocks and can extend the overall." For each calendar year 2023 through 2025 and 2026 to date: (a) state the number of Connecticut DG interconnection applications the Company referred to ISO-NE for a Determination, by Level and by size band; (b) state the criterion or criteria the Company applied in deciding to refer each application (including any practice that a generator greater than 1 MW connected to a substation with 20 MW of DER online and in queue requires a Level III transmission study), identify who formulated each criterion and when, and identify every communication with ISO-NE concerning it; (c) state the average, median, and maximum elapsed time from referral to Determination; (d) state whether the time an application spends awaiting a Determination is excluded from the interconnection-timeline metrics proposed in Exhibit CLP-CUSTOMER-1, and if so under what authority; and (e) produce, in native format, a schedule listing each referred application, the date of referral, the date of Determination, the outcome, and any study or fee required.

Response:

The Company's referral criterion is based on ISO-NE requirements applicable to DER projects with incremental aggregate on-site nameplate capacity exceeding 1 MW. This criterion is independent of how much generation is on the substation.

The Company will notify ISO-NE of such projects, and ISO-NE will determine the level of review required. This may include:

I. PP5 notification - estimated cost of $5,000;
II. Determination Study- estimated cost of $15,000 (This could lead to a Transmission Level III Study); and
III. Transmission Level III Study - estimated cost of $65,000.

Actual costs are subject to change and may increase over time.

In addition to the foregoing, the Company states as follows:

(a) The number of projects greater than 1MW can be found on the Company's publicly-available Hosting Capacity Maps site.[1]

(b) The criteria the Company applied to each application greater than 1MW comes directly from ISO-NE. Please refer to the Company's response to ALLCO-132[i]

(c) Because this determination is made by a third party (ISO-NE), Eversource does not track the referral time.

(d) The interconnection timeline metrics proposed are for the level 1 residential projects. Residential projects are all less than 1MW.

(e) Please refer to the Company's response to subpart (a).

Prior Referenced Response:

[i] ALLCO-132 Question:

(Follow-up to ICC-005 and ICC-010 — monthly PowerClerk Reports and the executable-IA policy.) The Company's response to ICC-010 states that "[m]anagement receives a monthly PowerClerk Report where Process timelines are reviewed to ensure that the timelines are adhered to," and its response to ICC-005 states that "[t]he EDC cannot issue an executable Interconnection Agreement until applicable ISO-NE requirements are met." (a) Produce each monthly PowerClerk Report, in native format, from January 1, 2020 to the present, and identify each metric, timeline, and milestone it reports and the recipients of the report. (b) State the date on which the Company adopted the policy that it will not issue an executable Interconnection Agreement until ISO-NE requirements are met, identify the Guideline provision, PURA order, ISO-NE tariff provision, or other authority on which it rests, and identify the document in which the policy is recorded. (c) For each Allco Application, state whether that policy was applied, the date the Company determined ISO-NE requirements had or had not been met, and the date, if any, on which the Company communicated that determination to the applicant. (d) State whether the policy in (b) is applied to applications of 1 MW or less, and if not, identify the Company's basis for treating LEG-22708 and LEG-22709 (or any other Allco Application of 1 MW or less) as subject to ISO-NE review.

ALLCO-132 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.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

[1] See, https://www.eversource.com/residential/about/doing-business-with-us/interconnections/connecticut/connecticut-application-to-connect.

Without waiving said objections, the monthly PowerClerk Reports referenced is not a formal report, but an internal tool used to review performance and to strategize for future success. Section 1.2 of the PURA-approved Interconnection Guidelines states, in part, "At the conclusion of the studies including any Transmission studies or additional requirements from ISO-NE, the EDC will submit an Interconnection Agreement (IA) to the Generator with payment milestones included within the Agreement." Also, Section 3.2 of the PURA-approved Interconnection Guidelines states, in part, "If there are additional requirements set forth by ISO-NE for any proposed Generating Facility, these requirements will need to be addressed and receive proper approval by ISO-NE prior to the EDC issuance of an executable Interconnection Agreement." This procedure is under the jurisdiction of ISO-NE. The Generator may obtain guidance from the ISO-NE Tariff, Schedules 22 and 23 and Section I.3.9.

Date Filed: October 09, 2026

Witness: Warren R. Boutin and Andrew C. Belden
Request from: ALLCO

Question:

(ISO-NE Determinations — fees and study costs charged to customers.) For January 1, 2023 to the present: (a) identify every fee, study deposit, or cost (including system impact study fees and PSCAD or other modeling costs, and including the approximately $85,000 system impact study fee demanded in connection with the Spencer Hill Projects) that the Company has demanded, collected, or passed through to any Connecticut DG interconnection customer in connection with an ISO-NE Determination, review, or study, stating the application, amount, date, and current status; (b) identify the account(s) in which each such amount is recorded and state whether any such amount, or any Company cost of performing or supporting such studies, is included in rate base, the Test Year or Rate Year revenue requirement, or any tracker or deferral in this proceeding; and (c) state whether any such amount has been refunded or credited to the customer, and if so when.

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.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Without waiving said objection, please refer to the Company's response to ALLCO-129[i].

Prior Referenced Response:

[i] ALLCO-129 Question:

(ISO-NE Determinations — practice and timing.) The Company's response to ICC-008 states that "ISO-NE review required for projects greater than 1 MW is outside the state Guideline clocks and can extend the overall." For each calendar year 2023 through 2025 and 2026 to date: (a) state the number of Connecticut DG interconnection

applications the Company referred to ISO-NE for a Determination, by Level and by size band; (b) state the criterion or criteria the Company applied in deciding to refer each application (including any practice that a generator greater than 1 MW connected to a substation with 20 MW of DER online and in queue requires a Level III transmission study), identify who formulated each criterion and when, and identify every communication with ISO-NE concerning it; (c) state the average, median, and maximum elapsed time from referral to Determination; (d) state whether the time an application spends awaiting a Determination is excluded from the interconnection-timeline metrics proposed in Exhibit CLP-CUSTOMER-1, and if so under what authority; and (e) produce, in native format, a schedule listing each referred application, the date of referral, the date of Determination, the outcome, and any study or fee required.

ALLCO-129 Response:

The Company's referral criterion is based on ISO-NE requirements applicable to DER projects with incremental aggregate on-site nameplate capacity exceeding 1 MW. This criterion is independent of how much generation is on the substation.

The Company will notify ISO-NE of such projects, and ISO-NE will determine the level of review required. This may include:

I. PP5 notification - estimated cost of $5,000;
II. Determination Study- estimated cost of $15,000 (This could lead to a Transmission Level III Study); and
III. Transmission Level III Study - estimated cost of $65,000.

Actual costs are subject to change and may increase over time.

In addition to the foregoing, the Company states as follows:

(a) The number of projects greater than 1MW can be found on the Company’s publicly-available Hosting Capacity Maps site.

(b) The criteria the Company applied to each application greater than 1MW comes directly from ISO-NE. Please refer to the Company’s response to ALLCO-132

(c) Because this determination is made by a third party (ISO-NE), Eversource does not track the referral time.

(d) The interconnection timeline metrics proposed are for the level 1 residential projects. Residential projects are all less than 1MW.

(e) Please refer to the Company’s response to subpart (a).

Date Filed: October 16, 2026

Witness: Warren R. Boutin and Andrew C. Belden
Request from: ALLCO

Question:

(Substation DER thresholds and SHARE.) (a) Identify each Company substation at which DER online plus DER in queue equals or exceeds 20 MW, including the Campville 14R substation, stating for each the DER online, the DER in queue, and the number and aggregate MW of pending applications; (b) for each such substation, identify any investment proposed in the Application (including under the SHARE proposal in Exhibit CLP-TSP-3) to expand hosting capacity or to relieve the constraint, its estimated cost, and its proposed rate treatment; and (c) state whether study fees, deposits, or upgrade payments collected from interconnection customers at those substations are, or will be, credited against the cost of any such investment before it is added to rate base, and if not, why not.

Response:

(a) The Company publicly provides Distributed Energy Resource ("DER") hosting capacity and interconnection queue information through its Hosting Capacity Map and DER queue reports, which are updated regularly and available on the Company's website.[1] These resources contain the information necessary to identify substations where DER online plus DER in queue equals or exceeds specified thresholds, including the associated online capacity, queue capacity.

(b) The Company has not completed detailed engineering, design, or cost estimating for potential system modifications associated with the identified substations. Accordingly, the Company cannot provide additional project-specific cost information beyond what was previously provided.

(c) The Connecticut Generator Interconnection Guidelines, available on the Company's website, and approved by PURA, establish that interconnection customers are responsible for the costs associated with the interconnection process, including any studies, system modifications, and network upgrades required to accommodate the proposed generation facility. Accordingly, costs associated with an individual interconnection are borne by the developer in accordance with the applicable interconnection requirements.

[1] See,https://www.eversource.com/residential/about/doing-business-with-us/interconnections/connecticut/connecticut-application-to-connect.

Date Filed: October 08, 2026

Witness: Warren R. Boutin and Andrew C. Belden
Request from: ALLCO

Question:

(Follow-up to ICC-005 and ICC-010 — monthly PowerClerk Reports and the executable-IA policy.) The Company's response to ICC-010 states that "[m]anagement receives a monthly PowerClerk Report where Process timelines are reviewed to ensure that the timelines are adhered to," and its response to ICC-005 states that "[t]he EDC cannot issue an executable Interconnection Agreement until applicable ISO-NE requirements are met." (a) Produce each monthly PowerClerk Report, in native format, from January 1, 2020, to the present, and identify each metric, timeline, and milestone it reports and the recipients of the report. (b) State the date on which the Company adopted the policy that it will not issue an executable Interconnection Agreement until ISO-NE requirements are met, identify the Guideline provision, PURA order, ISO-NE tariff provision, or other authority on which it rests, and identify the document in which the policy is recorded. (c) For each Allco Application, state whether that policy was applied, the date the Company determined ISO-NE requirements had or had not been met, and the date, if any, on which the Company communicated that determination to the applicant. (d) State whether the policy in (b) is applied to applications of 1 MW or less, and if not, identify the Company's basis for treating LEG-22708 and LEG-22709 (or any other Allco Application of 1 MW or less) as subject to ISO-NE review.

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.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Without waiving said objections, the monthly PowerClerk Reports referenced is not a formal report, but an internal tool used to review performance and to strategize for future success. Section 1.2 of the PURA-approved Interconnection Guidelines states, in part, "At the conclusion of the studies including any Transmission studies or additional requirements from ISO-NE, the EDC will submit an Interconnection Agreement (IA) to the Generator with payment milestones included

within the Agreement." Also, Section 3.2 of the PURA-approved Interconnection Guidelines states, in part, "If there are additional requirements set forth by ISO-NE for any proposed Generating Facility, these requirements will need to be addressed and receive proper approval by ISO-NE prior to the EDC issuance of an executable Interconnection Agreement." This procedure is under the jurisdiction of ISO-NE. The Generator may obtain guidance from the ISO-NE Tariff, Schedules 22 and 23 and Section I.3.9.

Date Filed: October 16, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray, Leanne M. Landry, Warren R. Boutin, and Marisa B. Paruta
Request from:

Question:

(Follow-up to ALLCO-055 — Burns & McDonnell charges billed to interconnection customers.) The Company's response to ALLCO-055 states that $752,873 was paid to Burns & McDonnell for services relating to Connecticut distributed generation interconnection, that those amounts "are not in the cost of service or rate base," and that they "are recorded to FERC Account 186010, and are then billed to customers / counterparties for reimbursable work." (a) For each year 2018 through 2025 and the Test Year, state the total Burns & McDonnell charges recorded to Account 186010 for Connecticut DG interconnection work and the total billed to interconnection customers, and identify each Allco Application to which any such charge was billed, the amount, the date, and the invoice or work-order reference. (b) State whether any percentage overhead, CIAC, or other loader was applied to Burns & McDonnell charges when billed to interconnection customers, and if so identify the loader and percentage. (c) State whether the project-management and administration functions performed by Burns & McDonnell are the same functions for which the Company applies a project-management, administration, or overhead percentage to interconnection customers, and if not, describe the difference. (d) State the total Test Year and Rate Year cost of administering the Connecticut DG interconnection program that is recovered from ratepayers through the revenue requirement (ALLCO-010: $1,257,007 / $1,342,362) and, separately, the total amount of administration, project-management, or overhead charges collected from interconnection customers in each year 2018 through 2025, and explain how the Company ensures the same administrative cost is not recovered from both ratepayers and interconnection 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.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Without waiving said objection, please refer to the Company's responses to ALLCO-044 [i]and ALLCO-109[ii]. The Burns & McDonnell charges recorded to FERC Account 186010 are $138,311 for 2023, $311,706 for 2024, and $752,873 for 2025. No charges were recorded to the account for each year 2018 through 2022.

Prior Referenced Response:

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[i] 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.

[ii] ALLCO-109 Question:

Identify the agreement or agreements under which Burns & McDonnell performs interconnection-related functions for the Company, and produce each, including statements of work: (a) describe the functions Burns & McDonnell performs — application processing, study administration, cost estimating, account maintenance, final accounting, refund administration, or otherwise; (b) state the basis on which Burns & McDonnell is compensated, and state

whether any component of its compensation varies with the amounts estimated, billed, or collected from interconnecting customers; (c) identify, by title, the Burns & McDonnell personnel who perform the final accounting and refund-administration functions and the CL&P or ESC personnel who supervise them; and (d) state whether Burns & McDonnell's costs are recovered through the interconnection overhead loaders, through the approximately $1.257 million annual interconnection program administration cost identified in ALLCO-010, through base rates, or through some combination, and quantify each component for the test year

ALLCO-109 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 states as follows:

a. The functions performed by Burns and McDonnell are related to Construction Project Management and Analysis that support the Project Manager.

b. Burns and McDonnell employees charge their time to individual work orders. The charges are applied against the customer payments. The compensation does not vary with the amounts estimated, billed or collected from interconnecting customers.
c. The employees performing this work include DER Construction Project Management and Analysts

d. The Burns & McDonnell costs are not recovered through the approximately $1.257 million annual interconnection program administration costs identified in ALLCO-010[i], as stated in the Company's response to ALLCO-055

Date Filed: October 16, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray, Leanne M. Landry, Warren R. Boutin, and Jeffrey D. Turano
Request from: ALLCO

Question:

(Follow-up to ALLCO-059 and ALLCO-002 — CIAC offset timing and rate base.) The Company's response to ALLCO-059 states that CIAC "would not be considered a component of rate base until the underlying capital project is placed in service," that "the underlying capital project costs in rate base would be wholly offset by CIAC at the time of final project billing and reconciliation," and that the Account 252500 balance was ($28,277,769) at June 2026. (a) Identify, in native format, each interconnection project placed in service from January 1, 2018 through June 30, 2026 for which CIAC or other interconnection-customer payments were collected but final project billing and reconciliation had not been completed as of June 30, 2026, stating for each the in-service date, the amount collected, the plant cost recorded, and the elapsed time since in-service. (b) State the aggregate plant in service at June 30, 2026 attributable to such projects that is included in rate base in this proceeding without a corresponding CIAC offset, and the revenue-requirement effect of that inclusion. (c) State the Company's policy on the time within which final project billing and reconciliation is to be completed after in-service, and the average and maximum elapsed time actually experienced for projects placed in service in each year 2018 through 2025. (d) State whether the Company earns a return on plant funded by interconnection-customer payments during the period between in-service and reconciliation, and if so quantify it for the Test Year. (e) State the date by which the Company will serve the supplementation promised in its response to ALLCO-059, and identify each element of that interrogatory it contends cannot be answered and why.

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-002[i] and ALLCO-103[ii]. ALLCO-059[iii] will be updated when our analysis is complete.

Prior Referenced Responses:

[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-001[i] 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-103 Question:

For each calendar year 2017 through 2025, state the number of distributed-generation interconnection projects for which construction was completed, and, of those, the number for which a final accounting or reconciliation of actual costs against amounts collected was performed and the number for which a final accounting report was issued to the interconnecting customer. Identify the written policy or procedure governing when a final accounting is performed and when a report is issued to the customer, including any standard interval after project completion, and produce it. If no written policy exists, state so and describe the practice and who administers it

ALLCO-103 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 final accounting process is performed manually and is not tracked or maintained in PowerClerk. The data is entered and tracked across multiple systems. Accordingly, the requested information is inconsistent or not available in Power Clerk and would require a manual review of the underlying records.

Section 1.2 of the PURA-approved Interconnection Guidelines states, in part, "At the conclusion of the project, the EDC will reconcile actual vs. estimated cost and reimburse or bill the Generator accordingly. Cost estimates provided to applicants will be subject to a six-month true-up." Please also refer to the Company's response to ALLCO-005.

[iii] ALLCO-059 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.

ALLCO-059 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.

Date Filed: October 08, 2026

Witness: Warren R. Boutin and Andrew C. Belden
Request from: ALLCO

Question:

(Follow-up to ICC-005 — applications held pending ISO-NE requirements.) The Company's response to ICC-005 states that any generating facility over 1 MW "must comply with ISO-NE rules, including Tariff Section I.3.9 and Planning Procedure 5," and that "[t]he EDC cannot issue an executable Interconnection Agreement until applicable ISO-NE requirements are met." (a) State the date on which the Company first withheld, delayed, or declined to issue an executable Interconnection Agreement on the ground that ISO-NE requirements had not been met, identify the application to which that first occurred, and, if that date differs from the policy adoption date given in response to Q-ALLCO-132(b), explain the difference. (b) Identify, in native (Excel) format, every distribution interconnection application in Connecticut, from January 1, 2018 to the present, to which the practice described in ICC-005 has been applied — that is, every application for which the Company has declined to issue, or has withheld, an executable Interconnection Agreement pending an ISO-NE review, screening, study, determination, or other requirement — stating for each: (i) the application number and PowerClerk identifier; (ii) the nameplate capacity in kW; (iii) the date the application was filed; (iv) the date the Company completed its own Guidelines-process review (or the current Guidelines milestone); (v) the date the Company referred the application to ISO-NE, the ISO-NE process invoked (Section I.3.9 proposed plan application, Planning Procedure 5 screening, Level I/II/III study, or other), and the ISO-NE queue or reference number, if any; (vi) the date of each ISO-NE determination or study result received, and its substance; (vii) the current status of the application with the Company (including whether an executable Interconnection Agreement has been issued and on what date) and with ISO-NE; (viii) the elapsed time from application filing to the issuance of an executable Interconnection Agreement, or to the present if none has been issued; and (ix) whether the applicant was notified in writing that the executable Interconnection Agreement was being withheld pending ISO-NE requirements, and on what date. (c) For each application listed in (b) that was subsequently withdrawn, cancelled, or deemed withdrawn, state the date and the stated reason. (d) State the number of applications in (b) that are 1 MW or less, and for each explain why the ISO-NE requirements described in ICC-005 for facilities "over 1 MW" were applied.

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.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Without waiving said objections, the Company complies with the requirements of the PURA-approved Interconnection Guidelines. Please refer to the Company's response to ALLCO-132[i].

Prior Referenced Response:

[i] ALLCO-132 Question:

(Follow-up to ICC-005 and ICC-010 — monthly PowerClerk Reports and the executable-IA policy.) The Company's response to ICC-010 states that "[m]anagement receives a monthly PowerClerk Report where Process timelines are reviewed to ensure that the timelines are adhered to," and its response to ICC-005 states that "[t]he EDC cannot issue an executable Interconnection Agreement until applicable ISO-NE requirements are met." (a) Produce each monthly PowerClerk Report, in native format, from January 1, 2020, to the present, and identify each metric, timeline, and milestone it reports and the recipients of the report. (b) State the date on which the Company adopted the policy that it will not issue an executable Interconnection Agreement until ISO-NE requirements are met, identify the Guideline provision, PURA order, ISO-NE tariff provision, or other authority on which it rests, and identify the document in which the policy is recorded. (c) For each Allco Application, state whether that policy was applied, the date the Company determined ISO-NE requirements had or had not been met, and the date, if any, on which the Company communicated that determination to the applicant. (d) State whether the policy in (b) is applied to applications of 1 MW or less, and if not, identify the Company's basis for treating LEG-22708 and LEG-22709 (or any other Allco Application of 1 MW or less) as subject to ISO-NE review.

ALLCO-132 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.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Without waiving said objections, the monthly PowerClerk Reports referenced is not a formal report, but an internal tool used to review performance and to strategize for future success. Section 1.2 of the PURA-approved Interconnection Guidelines states, in part, "At the conclusion of the studies including any Transmission studies or additional requirements from ISO-NE, the EDC will submit an Interconnection Agreement (IA) to the Generator with payment milestones included within the Agreement." Also, Section 3.2 of the PURA-approved Interconnection Guidelines states, in part, "If there are additional requirements set forth by ISO-NE for any proposed Generating

Facility, these requirements will need to be addressed and receive proper approval by ISO-NE prior to the EDC issuance of an executable Interconnection Agreement." This procedure is under the jurisdiction of ISO-NE. The Generator may obtain guidance from the ISO-NE Tariff, Schedules 22 and 23 and Section I.3.9.

Date Filed: October 08, 2026

Witness: Douglas P. Horton, Brendan J. O'Brien and Garrett J. Murray
Request from: ALLCO

Question:

(Follow-up to ALLCO-054 — earned return, capital-forecast contingency, and incremental equity.) (a) The Company's response to ALLCO-054(a) states that it "is currently earning below its authorized return on equity of 9.25 percent." Produce, in native (Excel) format, the calculation supporting that statement, showing for the Test Year and for each calendar year 2023 through 2025 and each completed quarter of 2026 the earned return on common equity for the Connecticut distribution business, the net income, the average common equity balance, every adjustment made in deriving the earned return (including any normalization, exclusion of storm, pension, or other items, and any adjustment for the capital structure), and a reconciliation to the earned-return figures reported to PURA in the Company's annual and quarterly earnings reports for the same periods. (b) The response to ALLCO-054(c) states that if revenues are insufficient the Company "would have no choice but to reconsider its capital investment forecast." Identify each project, program, or category of capital investment in the Application that the Company would defer, downsize, or cancel if the currently authorized 9.25% return on equity were retained, stating for each the amount and timing of the investment affected, and produce every analysis, presentation, or communication (including to the Eversource Energy Board of Trustees, rating agencies, or investors) that identifies capital investment as contingent on the outcome of this proceeding; if no such project, program, or analysis exists, so state. (c) The response to ALLCO-054(d) describes the practice of pricing debt at embedded cost while pricing the entire equity balance at the requested return as "consistent with . . . PURA practice." Identify each PURA decision the Company relies on for that practice, and state whether the Company has ever, in any jurisdiction, prepared or presented an analysis in which only incremental common equity is priced at a requested return; if so, produce it. (d) State the after-tax equity return and income-tax gross-up, for the Rate Year and each subsequent year of the proposed PBMRP term, that would result from applying (i) the currently authorized 9.25% return and (ii) the Company's calculation of its currently earned return, to the rate base in service at December 31, 2025, in the same format as ALLCO-054, Attachment 1. (e) Identify the Moody's ratings criteria referred to in the response to ALLCO-054(c) by title and date, and produce the most recent Moody's and S&P credit opinions or reports on The Connecticut Light and Power Company and on Eversource Energy.

Response:

a. Please refer to the Company's response to EOE-062[i] for the actual ROEs filed for each of the requested periods.

b. No project-by-project contingency study was performed. Capital allocation decisions are dynamic, and result from multiple considerations, including safety, reliability, legal and regulatory obligations, customer needs, and the Company's financial considerations. As with any business, the Company's financial resources are not unlimited, and management continuously evaluates how best to allocate available capital to meet customer, operational, and regulatory obligations.

c. Utility ratemaking compensates investors for the opportunity cost and risk associated with all investor-supplied equity capital committed to utility operations, not merely recently issued or incremental equity contributions. This principle reflects several fundamental aspects of utility finance and ratemaking:

   i. Retained earnings remain shareholder-supplied capital and continue to represent investor funds committed to utility operations.

   ii. Investors continue to bear the risks associated with that capital for so long as it remains invested in the utility.

   iii. Regulatory capital structures are applied to the entire rate base and capital supporting utility operations, not solely to incremental investments.

   iv. The authorized return on equity applies to the full common equity component supporting utility assets and service to customers.

   Connecticut ratemaking practice has consistently applied the authorized return on equity to the common equity component of the utility's capital structure supporting utility operations. However, the following examples of rate cases in which the authorized return on equity applied to the entire balance of equity that supported rate base:

   - Docket No. 24-10-04, *The United Illuminating Company*
   - Docket No. 24-12-01, *Yankee Gas Services Company*
   - Docket No. 23-11-02, *Connecticut Natural Gas Corporation and Southern Connecticut Gas Company*
   - Docket No. 23-08-32, *Connecticut Water Company*
   - Docket No. 22-08-08, *The United Illuminating Company*
   - Docket No. 18-05-10, *Yankee Gas Services Company*

- Docket No. 17-10-46, *The Connecticut Light and Power Company*

d. The Company provided the after-tax equity return on rate base in its response to ALLCO-054, Attachment 1. The amount associated with rate base as of December 31, 2025, is presented in Column C, Line 2 of that attachment. The return requirement attributable to that investment base does not change solely as a result of the passage of time during the proposed PBMRP term. To the extent the return requirement changes in subsequent years, such changes result from changes in rate base and are reflected on Line 2 of the applicable yearly amounts contained in the attachment.

   With respect to part (ii), the Company's currently earned return is provided in response to subpart (a). The Company does not calculate, and has not relied upon, a forecasted future "earned return" on the December 31, 2025, rate base held constant through future periods. Earned return is a measurement of performance that reflects the relationship between the revenues, expenses, and capital supporting utility operations during a particular period. Applying a historical earned-return percentage to a fixed historical rate base and then extending that result into future years would not reflect the revenues, costs, capital investments, or operating conditions expected to exist during those future periods and therefore would not provide a meaningful measure of future utility performance

e. Please refer to ALLCO-136, Attachment 1, for Moody's Rating Methodology for Regulated Electric and Gas Utilities, dated August 6, 2024. Specifically, page 5 discusses "Sufficiency of Rates and Returns." Please refer ALLCO-136, Attachment 2 and ALLCO-136, Attachment 3 for the latest credit opinions from Moody's and S&P, respectively.

Prior Referenced Response:

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[i] EOE-062 Question:

(EARNINGS SHARING MECHANISM-ESM) Provide an unlocked Excel spreadsheet detailing the Company's annual ESM results (i.e., calculated return on equity-ROE) in comparison to the Company's authorized ROE each annual ESM filing since the Company's last rate case. Separately, provide a similar comparison of the Company's "hypothetical" annual ROE results to the Company's authorized ROE whereby the "hypothetical" ROE results are capped at the equity ratio authorized in the last rate case.

EOE-062 Response:

In accordance with Section 10(a) of the 2018 Rate Settlement approved by PURA in Docket No. 17-10-46, earnings at the end of each calendar year above the authorized return on equity ("ROE") of 9.25% shall be shared between customers and the Company on a 50/50 basis. The Company reports its ROE at the end of each calendar year in Docket

No. 76-03-07 (2018 – 2020) or Docket No. 76-03-07RE01 (2021 – 2025) as the basis for any earnings sharing.1 The Company did not earn above the authorized 9.25% at the end of any calendar year between 2018 and 2025.

Please refer to Exhibit 1(C)(1) of Attachments 1a through 5a for each actual ROE for the period 2018 through 2022. Please refer to Exhibit 1(C)(1a) of Attachments 6 through 8 for each actual ROE for the period 2023 through 2025.

Please refer to Exhibit 1(C)(1) of Attachments 1b through 5b for each illustrative ROE for 2018 through 2022 utilizing the Company's authorized equity ratio from Docket No. 17-10-46. The Company began reporting an illustrative ROE utilizing the Company's authorized equity ratio from Docket No. 17-10-46, beginning with its year-end 2023 results. Please refer to Exhibit 1(C)(1b) of Attachments 6 through 8 for each illustrative ROE for 2023 through 2025 utilizing the Company's authorized equity ratio from Docket No. 17-10-46.

A table summarizing the results is presented below:

Year	**Earned ROE w/ Actual Capital Structure**	**Illustrative ROE Using Authorized Capital Structure**	**Reference**
2018	8.98%	9.00%	Attachments 1a and 1b
2019	8.70%	8.85%	Attachments 2a and 2b
2020	9.03%	9.26%	Attachments 3a and 3b
2021	9.09%	9.26%	Attachments 4a and 4b
2022	8.33%	8.60%	Attachments 5a and 5b
2023	7.35%	7.57%	Attachment 6
2024	6.13%	6.23%	Attachment 7
2025	6.51%	6.57%	Attachment 8

Date Filed: October 09, 2026

Witness: Rima Hyder, Matthew Fallon and Ann Bulkley
Request from: ALLCO

Question:

(Market-to-book evidence.) (a) For each year-end 2015 through 2025 and for the most recent practicable date, state for Eversource Energy: the closing market price of its common shares; common shares outstanding; total common shareholders' equity per the consolidated balance sheet; book value per common share; and the resulting market-to-book ratio. (b) For the same dates, state the Company's common shareholder's equity as reported in its FERC Form 1 (or the equivalent PURA annual report), and the Company's share of Eversource Energy's consolidated common equity and of its consolidated net income. (c) For each company in each Proxy Group, state the market-to-book ratio at the date the ROE Witness's analysis was performed and at each year-end 2020 through 2025, and the average and median for the group. State whether the ROE Witness considered the market-to-book ratio of Eversource Energy or of the Proxy Group in arriving at the recommended return, and if not, why not. (e) State whether the Company agrees that, when a utility's authorized return on book equity equals its market cost of equity, the market value of its common equity would be expected to approximate its book value, and if the Company disagrees, state each reason and produce every analysis supporting its position.

Response:

a. Please refer to ALLCO-137, Attachment 1, for the requested information.

b. Please refer to ALLCO-137, Attachment 1, for the requested information.

c. Ms. Bulkley did not find the market-to-book ratios of the proxy group relevant in the determination of the cost of equity for the subject company.

a. - e. Not necessarily. The foundation of the conclusion that a market-to-book ratio equal to 1.0 is indicative of regulatory returns equaling the cost of equity is the Efficient Market Hypothesis (EMH). The EMH theory contends that all information currently known by investors is already reflected in current stock prices. For example, the theory of the DCF model is that the current share price is equal to the present value of all expected future dividends. Therefore, if markets were fully efficient changes in share prices could only be explained by new information that results in a change to the expected dividends. However, as Dr. Lawrence Kolbe and Dr. Michael Vilbert outlined in a 2016 presentation (see ALLCO-137, Attachment 2) to the California Public Utilities Commission, there is no

consensus among economists regarding whether the theory of the EMH holds true and share prices are rationally priced, and even assuming for the sake of argument that the EMH does in fact hold true, there is also no consensus regarding which model produces reasonable estimates of the cost of equity.

Nobel Prize-winning economist Dr. Robert Shiller and others have provided compelling evidence against the EMH, concluding that share prices are not rationally priced and that the DCF model does not fully explain changes in share prices and thus will not accurately estimate the required return of investors. For example, in his 1981 study titled "Do Stock Prices Move Too Much to be Justified by Subsequent Changes in Dividends?," (See ALLCO-137, Attachment 3), Dr. Shiller examined whether the volatility in share prices could be fully explained by new information regarding future dividends. Dr. Shiller found that the historical volatility of share prices has been far too high to be fully explained by changes in expectations for future dividends. There are numerous practical examples supporting this position (e.g., large sudden declines in the market such as Black Monday in 1987, the Great Recession of 2008/09, the COVID-19 crash in March 2020, and the "tech bubble" of the late 1990s) that cannot be explained by new information regarding dividends.

While the examples discussed above provide evidence of market inefficiencies that could very well prove that the EMH does not hold and stocks are not rationally priced, it could also be that the correct asset pricing model to determine expected returns is not known by economists. For example, in the text Corporate Finance, finance professor Ivo Welch states (See ALLCO-137, Attachment 4):

> Of course, few people doubt that big U.S. financial markets are, to such a first approximation, efficient – we all know that you just can't earn that much. But there is a large gray zone where it is difficult to distinguish between model error and market inefficiency. Because no one knows for sure what the correct model of expected returns is, no one can tell you affirmatively whether the stock market set the price of ABC stock so as to offer investors an expected rate of return on ABC of, say, 10 percent a year or 12 percent a year.

Welch further noted that "we are not sure and cannot agree whether ABC should earn 10 percent, 20 percent, or 30 percent a year." Similarly, In the text *Behavioral Finance: The Second Generation*, Meir Statman noted (Please refer to ALLCO-137, Attachment 5):

> The CAPM was accepted as the correct asset pricing model as long as it served to show that markets are hard to beat and value efficient. But the CAPM was largely replaced by the three factor model when the former

> indicated that markets are not efficient, yielding abnormal returns to investors in small capitalization and value stocks.
>
> The three factor model was judged as faulty when it failed to account for abnormal returns yielded by the momentum factor. And the four factor model was declared faulty when it failed to account for abnormal returns associated with investment and profitability, idiosyncratic volatility, and net stock issues, among many others.

This is important because it shows that existing asset pricing models are continually being adjusted to better predict prices in the market and explain deficiencies and that currently there is not one correct asset pricing model.

Since academic research demonstrates that markets are not fully efficient and the correct asset pricing model is not known, it is unreasonable rely on the market to book ratio as an indicator for whether the authorized return is equivalent to the cost of equity.

Date Filed: October 09, 2026

Witness: Rima Hyder and Ann Bulkley
Request from: ALLCO

Question:

(Implied cost of equity from market value and growth.) (a) State the long-term earnings-per-share growth rate, dividend growth rate, and rate-base growth rate most recently communicated by Eversource Energy to investors (including in its most recent earnings guidance, investor presentation, and annual report), the date of each communication, and the period to which each applies. (b) State the long-term growth rate(s) used by the ROE Witness in each discounted cash flow model, the source of each (identifying each analyst, service, or calculation relied on), and, for each Proxy Group company, the growth rate assigned. (c) State the long-term nominal growth rate of United States gross domestic product assumed or implied in the ROE Witness's analysis, or, if none, the source the Company regards as authoritative for that figure, and state whether any growth rate used in (b) exceeds it and by how much. (d) Using the relationship M/B = (ROE − g) ÷ (COE − g), where M/B is the market-to-book ratio, ROE is the return on book equity, g is long-term growth, and COE is the cost of equity, compute the cost of equity implied for Eversource Energy at each year-end 2020 through 2025 using (i) Eversource Energy's reported earned return on average common equity and (ii) its communicated long-term growth rate, and produce the calculation; if the Company contends the relationship is inapplicable, state each reason.

Response:

a. Please refer to ALLCO-138, Attachment 1, (pages 4, 19, and 23) for the most recent long-term earnings-per-share growth rate of between 5% and 7% by the end of fiscal year 2030 communicated in the Q2 2026 earnings call presentation dated July 31, 2026. Please refer to ALLCO-138, Attachment 2, (pages 1, 39, and 48) for the most recent dividend growth rate of 5.2% for fiscal year 2025 as compared to 2024 as communicated in the 2026 proxy statement made available on March 27, 2026. Please refer to ALLCO-138, Attachment 3, (page 12) for the most recent rate base growth rate estimate of 8.3% Compound Annual Growth Rate by 2030 as compared to the 2024 rate base as communicated in the Year-End 2025 earnings call presentation dated February 13, 2026.

b. Please refer to Exhibit CLP-ROE-4.

c. Ms. Bulkley did not rely on a forward-looking estimate of GDP growth in her analysis. While the Company has relied on historical measures of GDP growth from the Bureau of Economic Analysis, however since the cost of equity is a forward-looking analysis, the historical GDP growth rates may not be appropriate for the long-term GDP growth rate.

d. The requested analysis was not developed in the preparation of the Company's rate case filing and therefore is not available. Ms. Bulkley did not rely on Eversource Energy in the proxy group used for the estimation of the cost of equity in this proceeding due to the circularity that could occur from relying on the parent company market data to set the ROE for the subject company. This reason was sufficient to eliminate Eversource Energy from the proxy group.

Date Filed: October 08, 2026

Witness: Jenifer B. Rizza and Ann Bulkley
Request from: ALLCO

Question:

(Capital asset pricing model inputs.) For each capital asset pricing model or empirical capital asset pricing model result presented by the ROE Witness, state: (a) the risk-free rate used, its source, whether it is a current or projected yield, the instrument and maturity, and the date; the actual yield on the 30-year United States Treasury bond on the date of the analysis and on the date of the Company's response; (b) the beta used for each Proxy Group company and for Eversource Energy, the source of each beta, the return interval and estimation period, the market index used, and whether each beta is a raw or adjusted (Blume or other) beta; if adjusted, provide the raw beta and the adjustment formula; (c) the market risk premium used, its source, whether it is a historical (arithmetic or geometric) or forward-looking estimate, the period over which any historical premium was measured, and the total-market return it implies; (d) each published forward-looking estimate of the long-term expected return on the United States equity market (including capital-market-assumption publications of institutional asset managers) that the ROE Witness reviewed or that the Company or Eversource Energy or their pension plan advisers use, with the estimate, publisher, and date; and (e) the expected long-term rate of return on plan assets, and the expected return assumed for the equity portion of plan assets, used in the most recent Eversource Energy pension and other post-retirement benefit accounting, the source of each assumption, and an explanation of any difference between the equity return assumed for the pension plans and the market return implied by the ROE Witness's market risk premium. (f) Compute the cost of equity that results from the capital asset pricing model using the actual 30-year Treasury yield in (a), the raw betas in (b), and the average of the forward-looking market-return estimates in (d), and produce the calculation.

Response:

a. Please see Exhibit CLP-ROE-5 for all assumptions used in Ms. Bulkley's CAPM analysis. Please refer also to Exhibit CLP-ROE-1, pages 33 through 34 for a discussion of the assumptions used in her CAPM analyses. Ms. Bulkley did not rely on Eversource Energy in her proxy group and therefore does not have the data that is requested for Eversource.

b. As noted in Ms. Bulkley's testimony, the betas relied upon are published by Value Line. Value Line calculates betas using a 5-year historical average and adjusts betas using the Blume adjustment.

c. Please refer to the response to subpart (a).

d. Please refer to the response to subpart (a). Please also refer to Exhibit CLP-ROE-6 for the calculation of the market return used to estimate the market risk premium used in Ms. Bulkley's CAPM analysis. Ms. Bulkley did not specifically review other estimates of the market return in the preparation of her direct testimony other than the calculation provided in the referenced exhibits. Please refer to ALLCO-139, Attachment 1, in response to part e of this question which provides support for the development of the long term expected return on assets.

e. Please refer to ALLCO-139, Attachment 1, pages 3 through 5, which provides support for the development of the long term expected return on plan assets used in the most recent Eversource Energy pension and other post-retirement benefit accounting. Ms. Bulkley has not evaluated the expected return on the Company's pension plan assets in the preparation of her direct testimony and does not have the requested information. It is a fundamental principle in finance that the expected return on an investment is based on the risk associated with the investment. The risk of investing in the assets of a regulated utility differ from the expected return on its pension plan. The pension plan return is an assumption of the prospective performance of the portfolio of assets held to fund the employee retirement obligation. The risk of investment in that portfolio differs from the risk of investment in the utility. The pension portfolio can diversify among asset classes to achieve a desired portfolio level risk/return profile. Therefore, the expected return on the utility investment differs from the expected return on the pension portfolio.

   Further, the use of the pension asset return as evidence of the utility's cost of equity could produce unreliable results, as the risk of the pension portfolio can be increased or decreased over time based on the investment policy of the plan, which, as noted previously, would correspond with a change in the investor-required return on the plan. Since the return on investment is based on the risk of the investment, relying on the pension plan returns, when the risk of that portfolio may differ from the underlying risk of investment in the utility could produce an ROE that is not consistent with the investor-required return on the investment in the utility assets.

f. Ms. Bulkley does not rely on raw betas in the development of her cost of equity analyses and does not have this information. Further, the requested analysis was not prepared in the development of the cost of equity analyses prepared by Ms. Bulkley and is not available.

Date Filed: October 09, 2026

Witness: Ann Bulkley
Request from: ALLCO

Question:

(Discounted cash flow inputs.) For each discounted cash flow model result presented by the ROE Witness: (a) state, for each Proxy Group company and for Eversource Energy, the dividend yield used, the price and dividend data and averaging period underlying it, and the current dividend yield as of the date of the Company's response; (b) state the growth rate used for each company and the source; (c) state whether the model is a constant-growth or multi-stage model and, for any multi-stage model, each stage's growth rate, duration, and source; (d) compute the constant-growth discounted cash flow cost of equity for each Proxy Group company and for Eversource Energy using the current dividend yield in (a) and a long-term growth rate equal to the lesser of the company-specific growth rate in (b) and the long-term nominal GDP growth rate identified in response to Q-ALLCO-138(c), and produce the calculation; and (e) state whether any Proxy Group company's growth rate in (b) exceeds the long-term nominal GDP growth rate and, if so, explain how a regulated utility's earnings can grow faster than the economy in perpetuity.

Response:

(a) Please refer to Exhibit CLP-ROE-4 for the DCF analyses presented in Ms. Bulkley's testimony including the source for each assumption relied upon. Ms. Bulkley did not include Eversource in the analyses. Please refer to the Company's response to ALLCO-138[i].

(b) Please refer to the response to subpart (a).

(c) Please refer to the response to subpart (a).

(d) The requested analysis was not prepared in the preparation of Ms. Bulkley's direct testimony. Please refer to the Company's response to ALLCO-138, subpart (c) regarding the GDP growth rate. Further, it is unreasonable to rely on a constant growth DCF model where growth is capped at long-term nominal GDP growth because the utility industry is currently in a robust capital investment cycle that is expected to for some time and utilities have grown at rates greater than nominal GDP for significant periods of time.

Assuming utilities grow at rate equivalent to GDP or below in a constant growth DCF model is not consistent with the expectation of investors and would understate the cost of equity. This is because the current electric utility stock prices are only sustainable if the

current long-term earnings per share ("EPS") growth rates are assumed to continue over the longer-term. Therefore, by assuming a growth rate equal to GDP or lower starting in year 1 and continuing into perpetuity, the assumed growth rate would be inconsistent with the capital expenditure plans for the industry. Looking at it in a different way, the only way to maintain the current stock price valuations with a low long-term growth rate such as GDP in the constant growth DCF model is to assume an extremely low cost of equity; however, that is inconsistent with the market's expectation of electric utility stock prices. Therefore, the result of the requested analysis would understate the cost of equity.

In the text *Modern Regulatory Finance*, Dr. Morin notes the following (See ALLCO-140, Attachment 2):

> *One central assumption in Multi-Stage DCF models, and a potential Achilles' heel, in my view, is that utility growth rates will eventually match the growth of the macroeconomy usually measured by the growth of the Gross Domestic Product (GDP). I am not aware of any financial literature supporting the notion that utility earnings per share are expected to grow at the average growth of the economy, or GDP.*
>
> *... based upon the wealth of empirical and academic literature that supports the superiority of analyst's forecasts as a measure of investor expectations for the use of such forecasts in the DCF model, current earnings growth forecasts are the appropriate growth rates to use in a DCF analysis. Besides, to the extent that economic trends influence growth, it is reasonable to assume that they are already captured in analysts' growth estimates for utilities.*
>
> *Multi-stage DCF applications appear somewhat disconnected from the assumptions of the method and the consensus expectations of investors. The investment community does not look to GDP growth over the next several decades when evaluating an investment in utility stocks, nor does it anticipate a series of discrete muti-stage decennial stages. I am not aware of any evidence that investors evaluate the future based on the assumptions and data sources required to apply the two-stage or three-stage DCF model.*

(e) While Dr. Morin discusses the multi-stage DCF model, the same holds true for a constant growth DCF model where GDP growth is used as the estimate of long-term growth.

(f) The requested analysis cannot be performed. Please refer to the Company's response to ALLCO-138, subpart (c) regarding the GDP growth rate.

Prior Referenced Response:

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[i] ALLCO-138 Question:
(Implied cost of equity from market value and growth.) (a) State the long-term earnings-per-share growth rate, dividend growth rate, and rate-base growth rate most recently communicated by Eversource Energy to investors (including in its most recent earnings guidance, investor presentation, and annual report), the date of each communication, and the period to which each applies. (b) State the long-term growth rate(s) used by the ROE Witness in each discounted cash flow model, the source of each (identifying each analyst, service, or calculation relied on), and, for each Proxy Group company, the growth rate assigned. (c) State the long-term nominal growth rate of United States gross domestic product assumed or implied in the ROE Witness's analysis, or, if none, the source the Company regards as authoritative for that figure, and state whether any growth rate used in (b) exceeds it and by how much. (d) Using the relationship M/B = (ROE − g) ÷ (COE − g), where M/B is the market-to-book ratio, ROE is the return on book equity, g is long-term growth, and COE is the cost of equity, compute the cost of equity implied for Eversource Energy at each year-end 2020 through 2025 using (i) Eversource Energy's reported earned return on average common equity and (ii) its communicated long-term growth rate, and produce the calculation; if the Company contends the relationship is inapplicable, state each reason.

ALLCO-138 Response:

a. Please refer to ALLCO-138 Attachment 1, (pages 4, 19, and 23) for the most recent long-term earnings-per-share growth rate of between 5% and 7% by the end of fiscal year 2030 communicated in the Q2 2026 earnings call presentation dated July 31, 2026. Please refer to ALLCO-138 Attachment 2, (pages 1, 39, and 48) for the most recent dividend growth rate of 5.2% for fiscal year 2025 as compared to 2024 as communicated in the 2026 proxy statement made available on March 27, 2026. Please refer to ALLCO-138 Attachment 3, (page 12) for the most recent rate base growth rate estimate of 8.3% Compound Annual Growth Rate by 2030 as compared to the 2024 rate base as communicated in the Year-End 2025 earnings call presentation dated February 13, 2026.

b. Please refer to Exhibit CLP-ROE-4.

Date Filed: October 08, 2026

Witness: Ann Bulkley
Request from: ALLCO

Question:

(Models relied on; results by model.) (a) Identify each cost-of-equity model or method (including any risk-premium, bond-yield-plus-risk-premium, expected-earnings, or comparable-earnings method) on which the ROE Witness relies, the result of each, the weight given to each in arriving at the recommended 10.25%, and any adder or adjustment (for flotation cost, size, regulatory risk, or otherwise) applied. (b) For each risk-premium or expected-earnings method, state whether its inputs include, directly or indirectly, returns on equity previously authorized by regulatory commissions or forecasts of book returns derived from authorized returns, and identify each such input. (c) State whether the Company is aware that the Federal Energy Regulatory Commission has declined to rely on the risk-premium and expected-earnings models in setting transmission returns on equity, identify the order(s) of which it is aware, and explain why a method the Federal Energy Regulatory Commission does not accept should be accepted here. (d) Compute the ROE Witness's recommendation excluding every model in (b), using the ROE Witness's own remaining results and weights, and produce the calculation. (e) Produce the ROE Witness's complete workpapers in native format, including all price, dividend, beta, growth, and yield data and every spreadsheet used to generate the results in (a).

Response:

(a) Ms. Bulkley considered the results of the DCF, CAPM and ECAPM in setting her recommended range for the ROE in this proceeding. In addition, Ms. Bulkley considered the results of the Bond Yield Risk Premium ("BYRP") analysis as a check on the reasonableness of the results of those models. Please refer to Ms. Bulkley's testimony, Exhibit CLP-ROE-1, at page 71 for a summary of the factors considered in evaluating the reasonableness of Company's requested ROE of 10.25 percent.

(b) The BYRP analysis relies on authorized ROEs in state regulatory proceedings.

(c) Ms. Bulkley is aware of the FERC's decision regarding the Bond Yield Risk Premium methodologies that have been prepared and presented in FERC proceedings. Please refer to the response to ALLCO-141 subpart (a).

(d) Please refer to the response to ALLCO-141 subpart (a).

(e) Please refer to the response to ALLCO-141 subpart (a).

Date Filed: October 16, 2026

Witness: Matthew Fallon
Request from: ALLCO

Question:

(Credit metrics and rating thresholds.) (a) State the Company's current long-term issuer and first mortgage bond ratings from Moody's, S&P, and Fitch, the date of each rating action since January 1, 2020, and the outlook. (b) For each calendar year 2020 through 2025 and the Test Year, state the Company's CFO pre-WC/debt, FFO/debt, debt-to-capitalization, and cash-flow-to-interest ratios as calculated by each rating agency (or, if the Company does not have the agency calculation, as calculated by the Company using the agency's published methodology), and produce the calculation. (c) Identify the ratio ranges or thresholds that each rating agency has published or communicated to the Company as consistent with the Company's current rating and with the next rating category below it, and produce each rating-agency report, credit opinion, or communication since January 1, 2023 that states such thresholds for the Company or Eversource Energy. (d) State the share of the Company's cash flow from operations in the Test Year that consists of net income, and the share that consists of depreciation, amortization, deferred income taxes, and other non-cash items. (e) Compute the Company's CFO pre-WC/debt and FFO/debt ratios for the Rate Year at authorized returns on common equity of 10.25%, 9.25%, 8.5%, 7.5%, and 6.5%, holding all other inputs at the Company's proposed levels, and state for each the rating category the Company contends would result and the basis for that contention.

Response:

(a) Please refer to ALLCO-142, Attachment 1, for CL&P's ratings and outlook from S&P Global Ratings since January 1, 2020.

Please refer to ALLCO-142, Attachment 2, for CL&P's ratings and outlook from Moody's Ratings since January 1, 2020.

Please refer to ALLCO-142, Attachment 3, for CL&P's ratings and outlook from Fitch Ratings since January 1, 2020.

(b) Please refer to ALLCO-142, Attachment 4, for the metrics requested.

(c) Please refer to ALLCO-142, Attachment 5, for reports from S&P Global Ratings on CL&P since January 1, 2023. As discussed on page 2 of 109, in ALLCO-142, Attachment 5, S&P expects "CL&P's stand-alone FFO to debt will average 20%-22% over the forecast period".

Please refer to ALLCO-142, Attachment 6, for reports from Moody's Ratings on CL&P since January 1, 2023. As discussed on page 3 of 73, in ALLCO-142 Attachment 6, "CL&P's stable outlook reflects our expectation that the utility will maintain a ratio of CFO pre-WC to debt of at least 17% over the next 12-18 months. At the same time, the stable outlook reflects the company's ongoing effort to rebuild its relationship with key stakeholders including regulators, state leaders and customers and the potential that storm costs could be recovered through pending regulatory proceedings or securitization" and "CL&P could be downgraded if Connecticut regulatory decisions continue to be contentious or unsupportive of credit quality or if CL&P's financial performance deteriorates such that its ratio of CFO pre-WC to debt falls below 17% on a sustained basis".

Please refer to ALLCO-142, Attachment 7, for reports from Fitch Ratings on CL&P since January 1, 2023. As discussed on page 2 of 19 in ALLCO-142, Attachment 7, "Through 2027, Fitch forecast CL&P's FFO leverage to average about 4.0x.". Additionally on page 2 of 19 in ALLCO-142 Attachment 7, factors that could, individually or collectively, lead to a downgrade include "FFO leverage exceeds 4.3x on a sustained basis" and "An adverse implementation of the recent regulatory changes that reduces the stability and predictability of earnings and cash flow and materially weakens CL&P's financial profile".

(d) Please refer to exhibit CLP-REVREQ-2-H-1.2A for the Company's 2025 Form 10K. Per the Company's reported statement of cash flows:

Net Income: $551,329k

Non-Cash Items: $964,867k

Change In Current Assets & Liabilities: $158,970k

Cash from Operations: $1,675,166k

"Non-Cash Items" includes Depreciation, Amortization, Deferred Income Taxes, and Other Non-Cash items, as requested. Note that Test Year Amortization expense includes recovery of substantial under-recovered prior-period costs that built up as the direct result of artificially low RAM rates established over multiple years beginning in 2022. As a result, Test Year Amortization expense may not be indicative of future amortizations, to the extent that reconciling rate adjustments maintain closer alignment with current costs better than they have in the past.

(e) The requested computations would produce unreliable and misleading information regarding the Company's credit ratings because the computations would require broad speculation as to how independent rating agencies will evaluate hypothetical outcomes under circumstances that do not exist.

In particular, the request presumes that credit ratings can be determined solely by recalculating CFO pre-WC/debt and FFO/debt under a series of assumed ROEs and then assigned a corresponding rating category on that basis. Rating agencies do not evaluate utility credit quality in this manner. Moody's expressly states in its methodology that a "scorecard-indicated outcome is not expected to match the actual rating for each company" and further recognizes that there are "various reasons why scorecard-indicated outcomes may not map closely to actual ratings." Thus, Moody's itself cautions against the precise type of exercise requested here, which is the use of a limited set of quantitative measures to infer a specific rating outcome.[1]

More fundamentally, Moody's does not evaluate utility credit quality through financial metrics alone. Moody's identifies the regulatory framework as "a key determinant of the credit quality of a utility" and recognizes that utilities can experience financial stress because of "a breakdown or obstacle in the regulatory framework." Consistent with that view, Moody's methodology focuses on the regulatory environment, the consistency and predictability of regulation, the utility's ability to recover its costs and earn returns, and the sufficiency and timeliness of cost recovery. As Moody's explains, the critical issue is whether rates are sufficient to allow the utility to recover its costs and earn a reasonable return, not whether a particular authorized ROE can be associated with a particular financial ratio.[2]

These facts were proven by the experience of Aquarion Company of Connecticut (“Aquarion”) during and after its general rate case, Docket No. 22-07-01, which is particularly instructive on this point because it involved the precise type of exercise requested here. In that docket, PURA purported to evaluate projected credit metrics under multiple ROE and capital structure scenarios, ultimately concluding that "[Aquarion’s] credit metrics remain in acceptable ranges set by the credit rating agencies" and that "an ROE set within the ranges presented by EOE, OCC, and [Aquarion] (i.e., 7.765% to 10.35%) would not adversely affect [Aquarion’s A3] credit rating."[3] PURA then relied upon that conclusion in establishing the authorized ROE, opining that "[a] key determinant in setting an ROE is whether the ROE will allow the utility to maintain its current financial condition and credit rating."[4]

In its rationale, PURA asserted that it had conducted a "rigorous analysis" of the effect of various ROE levels on the company's credit rating.[5]

In that instance, PURA evaluated alternative ROE scenarios, compared projected metrics against rating-agency benchmarks, concluded that the approved ROE would not adversely

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1 Moody's Ratings, Regulated Electric and Gas Utilities Rating Methodology (Aug. 6, 2024), at 2, 22.
2 Id. at 8.
3 Docket No. 22-07-01, Final Decision dated March 15, 2023, at 31.
4 Id. at 57.
5 Id. at 57.

affect Aquarion's credit rating, and relied upon that conclusion in setting rates. That exercise involved the same basic premise underlying this interrogatory, which is that projected credit metrics and rating-agency thresholds can be used to predict the credit implications of alternative ROE outcomes. This proposition is invalid.

Despite PURA's conclusions that Aquarion's A3 credit rating would not be adversely impacted by the decision in Docket No. 22-07-01, approximately one year later, Moody's downgraded Aquarion Water Company of Connecticut from A3 to Baa1 and specifically attributed the downgrade to the consequences of the rate order. Moody's stated:

> The downgrade of Aquarion Water Company of Connecticut reflects a weakening financial profile resulting from the utility's rate order last year, which included a reduced revenue requirement as well as lower returns. The rate order was another indication that the Connecticut regulatory environment has become more challenging and less credit supportive for the state's regulated utilities."[6]

Moody's further explained that Aquarion's lower rating reflected a Connecticut regulatory environment that had become less consistent and predictable, as evidenced by recent regulatory decisions affecting Connecticut utilities.[7] Notably, the factors Moody's cited as driving the downgrade extended beyond the projected financial metrics on which PURA's analysis principally relied.

The requested computations suffer from the same fundamental flaw. The request assumes that all relevant rating considerations remain unchanged except for the effect of a lower ROE on two financial ratios. In reality, rating agencies do not assess utility credit quality that way. A lower ROE is not merely an input to a ratio calculation. Depending on the circumstances, the ROE may affect a rating agency's assessment of the utility's ability to earn its return, recover its costs, attract capital, maintain cash flow, and operate within a constructive regulatory framework. From a credit perspective, the relevant question is not what ROE appears in a rate order, but whether the utility can actually recover its costs, earn its authorized return, generate sufficient cash flow, and maintain access to capital. Those outcomes depend on numerous features of the regulatory framework and cannot be inferred from the authorized ROE alone.

Accordingly, the Company cannot reasonably assign hypothetical rating categories to the requested ROE scenarios. More importantly, the Aquarion outcome demonstrates that doing so would not provide a reliable indication of how the rating agencies would actually evaluate the Company's credit quality. The requested exercise would therefore create an appearance of

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6 Moody's Ratings, Moody's Ratings Downgrades Aquarion Water Company of Connecticut to Baa1 from A3 (May 23, 2024), at 1.

7 Id. at 2.

precision that is unsupported by the methodology used by the rating agencies in practice and is contradicted by the directly analogous Connecticut experience.

Date Filed: October 16, 2026

Witness: Matthew Fallon
Request from: ALLCO

Question:

(Cost of debt and its sensitivity to rating.) (a) For each long-term debt issuance by the Company since January 1, 2018, state the issue date, principal amount, maturity, coupon, yield at issuance, the benchmark Treasury yield on the issue date, the resulting credit spread, and the Company's ratings on that date. (b) State the current market yield and spread to Treasury on each series of the Company's outstanding first mortgage bonds as of the date of the response. (c) Produce every analysis, presentation, or communication since January 1, 2020 in which the Company, Eversource Energy, or any adviser estimated the change in the Company's cost of debt that would result from a one-notch or larger change in its credit rating, and state the Company's best estimate of the increase in the interest rate on new issuances that would result from a one-notch downgrade and from a downgrade from the A category to the Baa/BBB category. (d) State the principal amount of long-term debt the Company expects to issue in each year of the proposed PBMRP term and the amount maturing in each year. (e) Compute, for the Rate Year, the total pre-tax return on rate base (the weighted cost of debt plus the weighted return on equity grossed up for income taxes) at each return on equity listed in Q-ALLCO-142(e), using for each the cost of new debt the Company contends would result under Q-ALLCO-143(c), and produce the calculation.

Response:

(a) Please refer to ALLCO-143, Attachment 1.

(b) Please refer to ALLCO-143, Attachment 2.

(c) The Company is not aware of any analysis, presentation, or communication since January 1, 2020 in which the Company, Eversource Energy, or any adviser estimated the change in the Company's cost of debt that would result from a one-notch or larger change in its credit rating.

The Company currently estimates that a downgrade from the A category to the BBB category would increase the Company's cost of debt by approximately 0.25%.

(d) Please refer to Schedule D-3.0

(e) Please refer to the Company's response to ALLCO-142[i] discussing sensitivities of varying authorized returns on equity in the context of credit ratings.

Prior Referenced Response:

[i] ALLCO-142 Question:

(Credit metrics and rating thresholds.) (a) State the Company's current long-term issuer and first mortgage bond ratings from Moody's, S&P, and Fitch, the date of each rating action since January 1, 2020, and the outlook. (b) For each calendar year 2020 through 2025 and the Test Year, state the Company's CFO pre-WC/debt, FFO/debt, debt-to-capitalization, and cash-flow-to-interest ratios as calculated by each rating agency (or, if the Company does not have the agency calculation, as calculated by the Company using the agency's published methodology), and produce the calculation. (c) Identify the ratio ranges or thresholds that each rating agency has published or communicated to the Company as consistent with the Company's current rating and with the next rating category below it, and produce each rating-agency report, credit opinion, or communication since January 1, 2023 that states such thresholds for the Company or Eversource Energy. (d) State the share of the Company's cash flow from operations in the Test Year that consists of net income, and the share that consists of depreciation, amortization, deferred income taxes, and other non-cash items. (e) Compute the Company's CFO pre-WC/debt and FFO/debt ratios for the Rate Year at authorized returns on common equity of 10.25%, 9.25%, 8.5%, 7.5%, and 6.5%, holding all other inputs at the Company's proposed levels, and state for each the rating category the Company contends would result and the basis for that contention.

ALLCO-172 Response:

(a) Please refer to ALLCO-142 Attachment 1, for CL&P's ratings and outlook from S&P Global Ratings since January 1, 2020.

Please refer to ALLCO-142 Attachment 2, for CL&P's ratings and outlook from Moody's Ratings since January 1, 2020.

Please refer to ALLCO-142 Attachment 3, for CL&P's ratings and outlook from Fitch Ratings since January 1, 2020.

(b) Please refer to ALLCO-142 Attachment 4, for the metrics requested.

(c) Please refer to ALLCO-142 Attachment 5, for reports from S&P Global Ratings on CL&P since January 1, 2023. As discussed on page 2 of 109 in ALLCO-142 Attachment 5, S&P expects "CL&P's stand-alone FFO to debt will average 20%-22% over the forecast period".

Please refer to ALLCO-142 Attachment 6, for reports from Moody's Ratings on CL&P since January 1, 2023. As discussed on page 3 of 73 in ALLCO-142 Attachment 6, "CL&P's stable outlook reflects our expectation that the utility will maintain a ratio of CFO pre-WC to debt of at least 17% over the next 12-18 months. At the same time, the stable outlook reflects the company's ongoing effort to rebuild its relationship with key stakeholders including regulators, state leaders and customers and the potential that storm costs could be recovered through pending regulatory proceedings or securitization" and "CL&P could be downgraded if Connecticut regulatory decisions continue to be contentious or unsupportive of credit quality or if CL&P's financial performance deteriorates such that its ratio of CFO pre-WC to debt falls below 17% on a sustained basis".

Please see ALLCO-142 Attachment 7, for reports from Fitch Ratings on CL&P since January 1, 2023. As discussed on page 2 of 19 in ALLCO-142 Attachment 7, "Through 2027, Fitch forecast CL&P's FFO leverage to average about 4.0x.". Additionally on page 2 of 19 in ALLCO-142 Attachment 7, factors that could, individually or collectively, lead to a downgrade include "FFO leverage exceeds 4.3x on a sustained basis" and "An adverse

implementation of the recent regulatory changes that reduces the stability and predictability of earnings and cash flow and materially weakens CL&P's financial profile".

(d) Please refer to exhibit CLP-REVREQ-2-H-1.2A for the Company's 2025 Form 10K. Per the Company's reported statement of cash flows:

Net Income: $551,329k
Non-Cash Items: $964,867k
Change In Current Assets & Liabilities: $158,970k
Cash from Operations: $1,675,166k

"Non-Cash Items" includes Depreciation, Amortization, Deferred Income Taxes, and Other Non-Cash items, as requested. Note that Test Year Amortization expense includes recovery of substantial under-recovered prior-period costs that built up as the direct result of artificially low RAM rates established over multiple years beginning in 2022. As a result, Test Year Amortization expense may not be indicative of future amortizations, to the extent that reconciling rate adjustments maintain closer alignment with current costs better than they have in the past.

(e) The Company did not perform the requested exercise because it would produce misleading information regarding the Company's credit ratings and would require the Company to speculate regarding how independent rating agencies would evaluate hypothetical outcomes under circumstances that do not exist.

The request presumes that credit ratings can be determined solely by recalculating CFO pre-WC/debt and FFO/debt under a series of assumed ROEs and then assigning a corresponding rating category. That is not how the rating agencies evaluate utility credit quality. Moody's expressly states in its methodology that a "scorecard-indicated outcome is not expected to match the actual rating for each company" and further recognizes that there are "various reasons why scorecard-indicated outcomes may not map closely to actual ratings." In other words, Moody's itself cautions against the precise type of exercise requested here: the use of a limited set of quantitative measures to infer a specific rating outcome.[i]

More fundamentally, Moody's does not evaluate utility credit quality through financial metrics alone. Moody's identifies the regulatory framework as "a key determinant of the credit quality of a utility" and recognizes that utilities can experience financial stress because of "a breakdown or obstacle in the regulatory framework." Consistent with that view, Moody's methodology focuses on the regulatory environment, the consistency and predictability of regulation, the utility's ability to recover its costs and earn returns, and the sufficiency and timeliness of cost recovery. As Moody's explains, the critical issue is whether rates are sufficient to allow the utility to recover its costs and earn a reasonable return, not whether a particular authorized ROE can be associated with a particular financial ratio.[i]

Aquarion Company of Connecticut's ("Aquarion") experience during and after its general rate case, Docket No. 22-07-01, is particularly instructive on this point because it involved the type of exercise requested here. In that docket, PURA evaluated projected credit metrics under multiple ROE and capital structure scenarios and concluded that "the [Aquarion's] credit metrics remain in acceptable ranges set by the credit rating agencies" and that "an ROE set within the ranges presented by EOE, OCC, and [Aquarion] (i.e., 7.765% to 10.35%) would not adversely affect [Aquarion's A3] credit rating."[i] The Authority subsequently relied upon that conclusion in establishing the authorized ROE, explaining that "[a] key determinant in setting an ROE is whether the ROE will allow the utility to maintain its current financial condition and credit rating."[i] In its rationale, the Authority stated that it had conducted a "rigorous analysis" of the effect of various ROE levels on the company's credit rating.[i]

In that instance, PURA evaluated alternative ROE scenarios, compared projected metrics against rating-agency benchmarks, concluded that the approved ROE would not adversely affect Aquarion's credit rating, and relied upon that conclusion in setting rates. That exercise involved the same basic premise underlying this interrogatory: that projected credit metrics and rating-agency thresholds can be used to predict the credit implications of alternative ROE outcomes.

However, despite PURA's conclusions that Aquarion's A3 credit rating would not be adversely impacted by the decision, approximately one year later, Moody's downgraded Aquarion Water Company of Connecticut from A3 to Baa1 and specifically attributed the downgrade to the consequences of the rate order. Moody's stated:

> "The downgrade of Aquarion Water Company of Connecticut reflects a weakening financial profile resulting from the utility's rate order last year, which included a reduced revenue requirement as well as lower returns. The rate order was another indication that the Connecticut regulatory environment has become more challenging and less credit supportive for the state's regulated utilities."[i]

Moody's further explained that Aquarion's lower rating reflected a Connecticut regulatory environment that had become less consistent and predictable, as evidenced by recent regulatory decisions affecting Connecticut utilities.[i] Notably, the factors Moody's cited as driving the downgrade extended beyond the projected financial metrics on which PURA's analysis principally relied.

The requested exercise suffers from the same fundamental limitation. It assumes that all relevant rating considerations remain unchanged except for the effect of a lower ROE on two financial ratios. In reality, rating agencies do not assess utility credit quality that way. A lower ROE is not merely an input to a ratio calculation; depending on the circumstances, it may affect a rating agency's assessment of the utility's ability to earn its return, recover its costs, attract capital, maintain cash flow, and operate within a constructive regulatory framework. From a credit perspective, the relevant question is not what ROE appears in a rate order, but whether the utility can actually recover its costs, earn its authorized return, generate sufficient cash flow, and maintain access to capital. Those outcomes depend on numerous features of the regulatory framework and cannot be inferred from the authorized ROE alone.

Accordingly, the Company cannot reasonably assign hypothetical rating categories to the requested ROE scenarios. More importantly, the Aquarion outcome demonstrates that doing so would not provide a reliable indication of how the rating agencies would actually evaluate the Company's credit quality. The requested exercise would therefore create an appearance of precision that is unsupported by the methodology actually used by the rating agencies and contradicted by the most directly analogous Connecticut experience.

Date Filed: October 08, 2026

Witness: Matthew Fallon
Request from: ALLCO

Question:

(Capital structure.) (a) State the Company's actual common-equity ratio at each year-end 2018 through 2025 and at the most recent month-end, and the equity ratio proposed for ratemaking in this proceeding, and explain any difference. (b) State whether the Company or Eversource Energy has analyzed the effect on the Company's credit metrics and total cost of capital of increasing the common-equity ratio while reducing the return on equity, and produce each such analysis. (c) State the amount of equity infused by Eversource Energy into the Company in each year 2018 through 2025 and the amount of dividends paid by the Company to Eversource Energy in each such year.

Response:

(a) Please refer to the Company's response to EOE-062[i], for the actual common equity ratios for each year 2018 through 2025. The equity ratio proposed in this proceeding is 53.86%. Please refer to the Company's response to ALLCO-051[ii], for a discussion of the Company's historic equity ratios and the equity ratio proposed in this proceeding.

(b) Please refer to the Company's response to OCC-757[iii].

(c) Please refer to ALLCO-144, Attachment 1, for the amount of equity infused by Eversource Energy into the Company in each year 2018 through 2025 and the amount of dividends paid by the Company to Eversource Energy in each such year.

Prior Referenced Response:

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[i] EOE-062 Question:

(EARNINGS SHARING MECHANISM-ESM) Provide an unlocked Excel spreadsheet detailing the Company's annual ESM results (i.e., calculated return on equity-ROE) in comparison to the Company's authorized ROE each annual ESM filing since the Company's last rate case. Separately, provide a similar comparison of the Company's "hypothetical" annual ROE results to the Company's authorized ROE whereby the "hypothetical" ROE results are capped at the equity ratio authorized in the last rate case.

EOE-062 Response:

In accordance with Section 10(a) of the 2018 Rate Settlement approved by PURA in Docket No. 17-10-46, earnings at the end of each calendar year above the authorized return on equity ("ROE") of 9.25% shall be shared between

customers and the Company on a 50/50 basis. The Company reports its ROE at the end of each calendar year in Docket No. 76-03-07 (2018 – 2020) or Docket No. 76-03-07RE01 (2021 – 2025) as the basis for any earnings sharing.[1] The Company did not earn above the authorized 9.25% at the end of any calendar year between 2018 and 2025.

Please refer to Exhibit 1(C)(1) of Attachments 1a through 5a for each actual ROE for the period 2018 through 2022. Please refer to Exhibit 1(C)(1a) of Attachments 6 through 8 for each actual ROE for the period 2023 through 2025.

Please refer to Exhibit 1(C)(1) of Attachments 1b through 5b for each illustrative ROE for 2018 through 2022 utilizing the Company's authorized equity ratio from Docket No. 17-10-46. The Company began reporting an illustrative ROE utilizing the Company's authorized equity ratio from Docket No. 17-10-46, beginning with its year-end 2023 results. Please refer to Exhibit 1(C)(1b) of Attachments 6 through 8 for each illustrative ROE for 2023 through 2025 utilizing the Company's authorized equity ratio from Docket No. 17-10-46.

A table summarizing the results is presented below:

Year	Earned ROE w/ Actual Capital Structure	Illustrative ROE Using Authorized Capital Structure	Reference
2018	8.98%	9.00%	Attachments 1a and 1b
2019	8.70%	8.85%	Attachments 2a and 2b
2020	9.03%	9.26%	Attachments 3a and 3b
2021	9.09%	9.26%	Attachments 4a and 4b
2022	8.33%	8.60%	Attachments 5a and 5b
2023	7.35%	7.57%	Attachment 6
2024	6.13%	6.23%	Attachment 7
2025	6.51%	6.57%	Attachment 8

[1] Section 10.c of the January 11, 2018, Settlement Agreement states that "[t]he Company shall file an earnings sharing report, on a calendar year basis, annually with the Authority each March 31st", however, the Company's year end ROE filing is filed prior to that date each year satisfying this requirement to the extent there is no earnings sharing.

[ii] ALLCO-051 Question:

With respect to capital structure and expected earnings: (a) state the Company's actual common equity ratio, per books, at the end of the Test Year and as of the most recent quarter, and reconcile any difference from the requested 53.86%; (b) state the amount of long-term debt outstanding at Eversource Energy (the parent) as of the end of the Test Year and state whether any proceeds of parent debt have been invested as common equity in CL&P, quantifying the amounts (i.e., the extent of double leverage); and (c) quantify the expected return on equity to shareholders under the proposed earnings sharing mechanism — 50/50 sharing above the authorized return with no downside adjustment — assuming the requested 10.25% authorized return, producing the distribution or scenario analysis used, and state whether the Company performed any analysis of the asymmetric value of that mechanism; if not, explain why an asymmetric mechanism does not require a lower authorized return.

ALLCO-051 Response:

a. In recent years, the Company has had to fund significant deferred balances relating to catastrophic storm restoration costs and the Company's Revenue Adjustment Mechanism ("RAM") reconciling rates, including the 2024 Non-bypassable Federally Mandated Congestion Charges ("NBFMCC"). As discussed in response to data request OCC-522i, including the attachment provided therein, the Company's capital resources are limited. With no foreseeable recovery of the costs in the near term, the Company had to support the growing deferral balance using its limited capital resources, although the deferral offered no operating cash flow with which the Company could service additional debt. To mitigate the financial risk that would otherwise result (from additional debt), the Company took steps to preserve its credit ratings, including maintaining a higher percentage of equity in its capital structure. Consequently, the Company's common equity ratio, per books, was considerably higher than the equity ratio in prior years. Once the artificially low RAM rates were corrected and the corresponding deferred balances were reduced, the need to maintain a higher equity capitalization ratio was lessened.

Specifically, the Company's common equity ratio on a 5-quarter average basis was 54.56% as of December 31, 2025, and 55.26% as of June 30, 2026. The Company anticipates issuing $1.45 billion of First Mortgage Bonds over the two-year period July 1, 2026, through June 30, 2028, to fund ongoing operations as well as upcoming maturities of $500 million. Additionally, the Company expects to retain approximately $400 million of earned equity over the same timeframe. As shown in the table below, the Company has reflected an equity ratio of 53.86% in the rate year in this proceeding, incorporating assumptions of timely recovery of past and future storm costs, among other proposals in this proceeding.

Please refer to Table 1, below, as well as the Company's filed Exhibit CLP-REVREQ-2, Schedules D-1.0, WP-D-1.1, and D-5.0.

ALLCO-051 Table 1

($ Millions) End-of-Period Balance			Average	
June 30, 2026	June 30, 2027	June 30, 2028	2-Year Change	June 30, 2028
Long-term Debt *	$ 5,109.2	$ 5,751.7	$ 6,053.8	$ 944.5	$ 5,873.0
Common Equity	6,769.5	6,812.8	7,171.5	402.0	6,992.1
Preferred Stock	117.0	117.0	117.0	0.0	117.0
Total Capital	$ 11,995.7	$ 12,681.5	$ 13,342.3	$ 1,346.5	$ 13,011.9
Common Equity Percentage of Total Capital			53.86%		

** Rate Year average balance is calculated on a 5-quarter average basis*

b. Eversource Energy is a public holding company that holds regulated electric, gas and water affiliates as well as unregulated affiliates. It is simply not possible to associate individual sources of funds, whether at the utility or holding company, with the uses of funds at the operating company level, nor is the business managed in that manner. The management of cash into and out of the Company is a daily undertaking that ultimately includes the passage of billions of dollars out of the Company, to suppliers and employees, as well as into the Company from various sources, including customers. Although the Parent company raises necessary capital through specific sources available, the uses are not connected to any specific source of funds.

Those sources of funds include equity issuances, retained earnings, the use of treasury shares for such programs as dividend reinvestment and 401k match, long-term debt issuances, and, temporarily, short-term debt. These sources of funds as well as the eventual uses vary significantly year to year. Moreover, the Company's credit ratings, such as those issued by Moody's, are determined at the subsidiary level based on the riskiness of its assets,

specifically, as well as the degree of financial risk resulting from the Company's issuances of First Mortgage Bonds. Those bonds include protections, ring fencing, and covenants specific to the Company (i.e not Eversource Energy Parent), and are backed by the Company's (again, not Eversource Energy Parent's) assets in the State of Connecticut.

c. There is no sharing of earnings caused by the setting of base rates with an authorized return incorporated into the approved revenue requirement. Further, the Company does not anticipate that it will over-earn during the term of the PBMRP.

[iii] OCC-757 Question:

(WACC) Did the Company do any weighted average cost of capital analysis (WACC) which compared various debt percentages compared to equity. Such as 60% debt to 40% equity, 55% debt to 45% equity, and 40% debt to 60% equity.

OCC-757 Response:

There is no "test" that the Company can apply to try out different equity ratios in the capital structure relating to the weighted average cost of capital, such as 60% debt/40% equity, 55% debt/45% equity, or 40% debt/60% equity. The Company's capital structure reflects the actual capitalization of the Company, which is a critical input to the credit-rating process. To "test" out the effect of various capital structures on the Company's credit-rating outcome, it would be necessary to issue actual debt at different levels and see how the credit-rating agencies react, which means that the results of the "test" could be an actual credit action that the Company cannot then pull back.

The response below references Moody's June 30, 2026, credit opinion for the Company, provided here as OCC-757, Attachment 1.

The Company is proposing to use actual capital structure for determining the weighted average cost of capital (as adjusted for known financing activities) in order to reflect the financial realities of providing distribution service in Connecticut and the importance of maintaining credit quality to support ongoing access to capital on reasonable terms. Although increasing debt may appear to reduce WACC in a purely arithmetic sense, capital structure decisions must also account for the effect of leverage on financial risk, credit quality, and long-term financing costs. In the Company's circumstances, maintaining an equity ratio of 53.86% supports the Company's ability to attract capital on reasonable terms and continue making the substantial investments required to provide safe and reliable electric distribution service. Accordingly, the Company's actual capital structure reflects a balance between financing costs and financial strength, rather than the results of a simple debt-versus-equity sensitivity analysis.

CL&P's capital structure should enable the Company to maintain or enhance financial integrity, thereby enabling access to capital at competitive rates under a variety of economic and financial market conditions.

As a regulated utility that relies on constant access to capital markets in order to finance necessary infrastructure investments, the Company does not have the option to avoid raising external funds during periods of capital market distress. Capital-intensive companies are financed in light of the risks and funding requirements associated with their assets and operations. Additionally, companies operating within a given sector are likely to have comparable financing requirements, face common financing constraints and, therefore, have comparable financing practices. As such, CL&P assesses its capital structure relative to prevailing industry practice, as compared to other utilities with similar financing requirements and business risks.

Currently, CL&P has a target capital structure with an equity ratio of approximately 53% to 54%. CL&P's assessment of its operating environment is that an equity ratio of approximately 53% to 54%, is consistent with those in place at other similar utilities and is necessary to enable the Company to maintain or enhance its financial integrity thereby providing access to capital at competitive rates under a variety of economic and financial market conditions. As noted in Exhibit CLP-ROE-1, Ms. Bulkley noted that CL&P's proposed equity ratio of 53.86 percent is well within the range of equity ratios of the utility operating subsidiaries of the proxy group, as supported by her capital structure analysis presented in Exhibit CLP-ROE-12.

In addition, as recognized by Moody's in its June 2026 report, the Company's credit profile remains heavily influenced by the Connecticut regulatory environment. Moody's stated that it would consider an upgrade if "the credit supportiveness of the Connecticut regulatory environment substantially improves with future regulatory decisions that are more predictable and enhance the timeliness of the recovery of costs and investments. In addition, an upgrade could be considered if we expect CL&P will be able to sustain a stronger financial profile on a consistent basis, including a ratio of CFO pre-WC to debt of 20% or higher." (OCC-757, Attachment 1, page 3) Moody's further stated that the Company "could be downgraded if Connecticut regulatory decisions continue to be contentious or unsupportive of credit quality or ***if CL&P's financial performance deteriorates such that its ratio of CFO pre-WC to debt falls below 17% on a sustained basis***." (OCC-757, Attachment 1, page 3, emphasis added)

A capital structure reflecting a 60% debt ratio, while holding other key assumptions constant, including assuming the Company's proposed 10.25% return on equity is approved in this proceeding as filed, would produce a Moody's CFO pre-working capital to debt ratio approaching 15% for the distribution business. That level would fall materially below the 17% threshold identified by Moody's as a potential basis for downgrade and would remain below that threshold beyond Rate Year 1.

Date Filed: October 16, 2026

Witness: Matthew P. Fallon, Timothy J. Griffin and Jonathan Kallen
Request from: ALLCO

Question:

(The Company's own estimates of its cost of capital.) (a) State each discount rate, weighted average cost of capital, or cost of equity used by the Company or Eversource Energy since January 1, 2022 in (i) goodwill or long-lived-asset impairment testing under ASC 350 or ASC 360; (ii) the valuation of any acquisition or divestiture, including the sale of offshore wind interests and any water or gas businesses; (iii) internal capital-budgeting or hurdle-rate decisions; (iv) the fair-value measurement of any asset retirement obligation or pension obligation; and (v) any presentation to the Eversource Energy Board of Trustees or its finance committee concerning cost of capital, and for each identify the document, the date, and the person or adviser who prepared it. (b) For each cost of equity or weighted average cost of capital in (a), state the risk-free rate, beta, market risk premium, and cost of debt assumed. (c) Explain each difference between the cost of equity used for the purposes in (a) and the 10.25% requested here.

Response:

Please note the following with respect to the requested information:

- ⇒ There have been no acquisitions in the time period since January 1, 2022.
- ⇒ For divestitures including offshore wind, any discount rates reflected in a valuation analysis would reflect the cost of capital from a buyer's perspective, not Eversource.
- ⇒ The Company does not incorporate discount rates into the capital budgeting process. The capital budgeting process is centered on reliability and required infrastructure expenditures. Any analysis prepared for customer impacts would incorporate the allowed return on equity and capital structure authorized for the respective regulated utility.
- ⇒ For ARO calculations, a discount rate must be utilized to discount forecasted cash outflows. This discount rate is a credit-adjusted risk free interest rate in accordance with Accounting Standards Codification (ASC) 410-20. This has no applicability to utility infrastructure investment.

The funded status for pension is the difference between the fair value of assets and the projected benefit obligation (PBO). The fair value of plan assets simply reflects the market value of

investments held in the pension fund. The PBO reflects the actuarial present value of future benefits attributable to employee service earned to date. Under ASC 715-30-35, the discount rate used to discount these future benefits is designed to reflect an interest rate that could be earned on high-quality debt.

Goodwill

The accounting framework for goodwill requires annual testing for "impairment." A publicly owned company cannot maintain goodwill on the books unless it is supported by the financial integrity of the underlying business – and if it is not, then the asset will be deemed "impaired," and written down. For goodwill testing, the carrying value of goodwill reflected on the Eversource Energy balance sheet represents the fair value of acquired businesses in excess of the fair value of identifiable assets and liabilities as of the acquisition date. Eversource Energy is required to test goodwill balances for impairment at least annually.

The Eversource reporting units for allocating and testing goodwill are electric distribution, electric transmission and gas distribution. Unless necessitated for a sale or divestiture transaction, Eversource Energy does not allocate or test goodwill at the utility or subsidiary level. In assessing goodwill for impairment, a company is permitted to first assess qualitatively whether it is more likely than not that goodwill impairment exists. If the qualitative assessment determines it is more likely than not that a reporting units fair value is less than its carrying value, then a quantitative test is performed to determine if an impairment loss and write down of goodwill is required.

For a quantitative test Eversource Energy would estimate the fair value of the reporting units using commonly used valuation methods, one of which is the discounted cash flow method (DCF). The DCF method would present value the reporting units cash flows using a calculated discount rate. The Company has not performed a quantitative goodwill impairment analysis in the time period since January 1, 2022. Even if Eversource Energy had performed the quantitative analysis, it is focused on determining whether a write-down of the asset is needed, which is not an exercise that is rationally or reasonably applied to utility operations.

Date Filed: October 08, 2026

Witness: Ann Bulkley and Matthew P. Fallon
Request from: ALLCO

Question:

(Equity issuance pricing and buybacks.) (a) For each issuance of common stock by Eversource Energy since January 1, 2020 (including issuances under any at-the-market program, forward sale agreement, dividend reinvestment plan, or employee plan), state the date or period, number of shares, average price per share, net proceeds, and the book value per share immediately before the issuance. (b) State whether Eversource Energy repurchased any common shares in the same period and, if so, the number, price, and rationale. (c) State whether, at the time of each issuance in (a), Eversource Energy or its underwriters or advisers estimated the cost of the equity being raised, and if so produce the estimate. (d) State the dividend payout ratio of Eversource Energy for each year 2020 through 2025 and the payout ratio assumed in any discounted cash flow model used by the ROE Witness.

Response:

(a) The requested information is publicly available and was not relied upon in the development of Ms. Bulkley's analysis, therefore was not compiled in the preparation of her direct testimony.

(b) Please refer to Item 2 in Part II of Eversource Energy's Quarterly Reports on Form 10-Q and Item 5 in Part II of Eversource Energy's Annual Reports on Form 10-K for details of Eversource Energy's common share purchases. Share purchases since January 1, 2020, have been related to matching contributions under the Eversource 401k Plan.

(c) The Company is not aware of any estimate of the cost of equity being raised by Eversource Energy, its underwriters or advisers.

(d) Ms. Bulkley did not include Eversource Energy in the proxy group. Therefore, she did not rely on or compile the requested information.

Date Filed: October 20, 2026

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

Question:

(Follow-up to ALLCO-064 — the CIAC Tax Adder and the Notice 2016-36 safe harbor.) The Company's response to ALLCO-064 states that it "generally deems distribution system interconnection payments to be taxable income and are therefore charged a tax adder/gross up," that "all CIAC Tax Adders charged on CIAC payments were treated as taxable CIAC (there were none under the safe harbor)," and that the CIAC Tax Adder "was calculated based on the full cost estimate of the project, including the Company's construction overhead costs and loaders." (a) State the legal and factual basis for the Company's position that the safe harbor of Notice 2016-36 does not apply to a generator interconnected to the Company's distribution system that sells its output to the Company under a power purchase agreement, a REC contract, or a PURPA legally enforceable obligation, identifying each requirement of the Notice the Company contends such a generator fails to meet, and produce every memorandum, opinion, or analysis (including any by the Company's Tax Department or outside tax advisers) addressing the application of Notice 2016-36 or its predecessor Notices to distribution-level generator interconnections. (b) State whether the Company has ever, since January 1, 2016, evaluated any individual distribution generator interconnection for eligibility under the safe harbor, and if so identify each and the conclusion reached. (c) For each Allco Application and each project in the Allco Clusters, state the CIAC Tax Adder amount charged, the CIAC estimate to which it was applied, the portion of that estimate consisting of percentage overhead, CIAC, or other loaders, and the CIAC Tax Adder computed on that loader portion. (d) State the total CIAC Tax Adder collected from distributed generation and qualifying facility interconnection customers (as distinct from all CIAC customers) in each year 2017 through 2025, and reconcile those amounts to the annual "CIAC Tax Gross-Up" totals in ALLCO-064, Attachment 1 (which sum to approximately $9.32 million on approximately $97.75 million of CIAC for 2017–2025). (e)The "Gross-Up Refund" column of ALLCO-064, Attachment 1 (Account 1864T0) is zero in every month of every year from 2017 through 2025. State whether the Company has ever refunded any portion of a CIAC Tax Adder to an interconnection customer when the final accounting showed actual cost below the estimate on which the Adder was computed; if not, explain why a tax gross-up computed on estimated overhead that was never incurred is retained; and state the amount of CIAC Tax Adder attributable to the difference between estimated and actual cost for each Allco Cluster final accounting. (f) State whether, when the Company computes the refund owed on a final accounting, the refund includes the CIAC Tax Adder on the refunded amount, and identify where in the four December 2024 Final Accounting Reports for the Allco Clusters any such Adder refund appears. (g) State whether the Company has ever amended a federal income tax return, or claimed a deduction or basis adjustment, on account

of a CIAC amount that was later refunded, and reconcile the statement in ALLCO-064(e) that refunds are "typically small amounts" with the $257,260.19 computed for the Allco Clusters.

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.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

CL&P further objects to this request on the ground that it calls for a legal conclusion.

Without waiving said objections, the Company states as follows:

(a) – (c) The Company has received inquiries, post-June 1, 2016, from distribution generator interconnection entities regarding the safe harbor. However, unless and until the Company secures written consent from such a generator, it cannot disclose such generator's tax compliance strategy to a third party.

(d) The Company does not track transaction level data associated with distributed generation and/or qualifying interconnection customers separate and distinct from all CIAC customers; therefore, this information cannot be provided as it cannot be queried.

(e) The Company performs a final reconciliation once the work is completed. If the requested CIAC payment exceeds actual charges, the customer is refunded the overpayment not including the CIAC Tax Adder. If the interconnection project was canceled, the Company returns the estimated CIAC and associated Tax Adder to the customer.

(f) The refund does not include a pro-rated CIAC Tax Adder in the refunded amount.

(g) The Company has not filed an amended federal income tax return related to an amount of CIAC, later refunded.

Date Filed: October 21, 2026

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

Question:

(Follow-up to ALLCO-064(c), and ALLCO-059 — rate base treatment of customer-funded plant.) The response to ALLCO-064(c), states that interconnection capital expenditures "are entirely billed to the interconnection customer and reimbursed through the CIAC process; therefore, these asset additions are not included in rate base," and that "there is no basis in the plant accounting records." The response to ALLCO-059, states that CIAC is "an offset to the underlying capital project," that the offset is applied "at the time of final project billing and reconciliation," and that the underlying capital project "would not be considered a component of rate base until the underlying capital project is placed in service." (a) Reconcile the two responses: state whether plant constructed for an interconnection customer is recorded in Accounts 106 and 101 at its gross cost when placed in service, with the CIAC recorded as a credit in Account 252500 (or elsewhere) until reconciliation, or whether the plant is never recorded at gross cost; identify the accounting policy and the journal entries for one Allco Cluster project from work-order opening to reconciliation. (b) State whether the "not included in rate base" statement in ALLCO-064(c), applies to the period between in-service and final reconciliation, and if so identify the schedule in this Application in which the corresponding CIAC or customer-advance balance is deducted from rate base. (c) State the amount of plant in service at December 31, 2025 that was funded in whole or part by interconnection-customer payments not yet reconciled, and the revenue-requirement effect of its inclusion in, or exclusion from, rate base. (d) Identify the witness whose testimony in this proceeding sponsors the treatment described in ALLCO-064(c).

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.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Without waiving said objections, the Company responds as follows:

a) Plant constructed for interconnection projects is recorded in FERC accounts 106 and 101 at its gross cost when placed in service. CIAC begins in FERC account 252.500 as a credit. Every DER interconnection project is different and the interconnection process is typically characterized by numerous milestones over the course of construction, subject to reconciliation as the final step. The majority of customers are responsible for 100% of the project costs, customer payments may or may not align with the milestones and are often contested by the customer causing delay and requiring substantial coordination to bring to closure. Therefore, depending on the particular circumstances of the specific project, the Company generally will apply customer payments as components of the project go into service, and may not apply some or all of the payments until the final reconciliation is complete to assure correct alignment.

b) Responses associated with the Company's response to ALLCO-059[i], subpart (f) addresses capital additions put in service more generically.

The statement "not included in rate base" in ALLCO-064[ii], subpart (c) applies to those interconnection projects that have completed their Final Reconciliation.

c) Please refer to Exhibit CLP-ADDITIONS-4, for actual capital expenditures and in-service capital addition projects since 2017.

d) Please refer to the witnesses listed in the Company's response to ALLCO-064.

Prior Referenced Responses:

[i] ALLCO-059 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.

ALLCO-059 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-001, 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.

[ii] ALLCO-064 Question:

State how the Company treats, for federal income tax purposes, the amounts it collects from interconnecting customers — contributions in aid of construction ("CIAC"), interconnection study and application fees, payments for system modifications and upgrades, and every percentage overhead or loader applied to any of the foregoing — for each calendar year 2017 through 2025 and for the Test Year, and specifically:

(a) whether such amounts are included in gross income as taxable contributions in aid of construction under 26 U.S.C. § 118(b) on the consolidated federal income tax return of the affiliated group of which the Company is a member, or are excluded from gross income as nontaxable contributions to capital pursuant to the intertie safe harbor of IRS Notice 2016-36 (or its predecessors, IRS Notices 88-129, 90-60, and 2001-82), or receive some other treatment — stating the treatment applied, by category of payment and by year, and the total dollar amount in each category and year;
(b) whether the Company has charged or collected from any interconnecting customer any income tax gross-up or other tax-related component on any such payment, and if so, for each year: the total gross-up amounts collected, the gross-up rate and computation methodology (including any net-present-value-of-tax method), whether any gross-up was applied to the overhead or loader components, and whether any gross-up was charged on payments that the Company treated as nontaxable under the safe harbor;
(c) whether the Company claims federal tax depreciation on, and what tax basis it takes in, property paid for by interconnecting customers, and whether the corresponding plant is included in or excluded from rate base in this Application;

(d) how the accumulated deferred income taxes associated with the foregoing treatment are computed, in what FERC account(s) they are recorded, and where they are reflected in the revenue requirement or rate base presented in this Application;
(e) the federal income tax treatment of amounts refunded or credited to interconnecting customers — including the final accounting refunds identified in the Company's responses to Allco's Set One — stating whether such refunds are deducted from gross income and in what year; and
(f) identify, by title, date, and custodian, and produce, the tax accounting policies, workpapers, and return schedules sufficient to show each treatment described in response to subparts (a) through (e).

ALLCO-064 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, Eversource responds:

(a) Taxable contributions in aid of construction (CIAC) are included in revenue in the period received and taxed as income on the Company's federal income tax return. Interconnection study and application fees, payments for system modification and upgrades are not included in revenues and therefore are excluded from taxable income.

Specific to generator interconnections, where generator entities are building units of generation which they plan to interconnect with the Company's transmission system, there is a specific IRS Notice (Notice 2016-36) which applies whereby if the generator entity meets specific requirements, it will be treated as a non-taxable transaction. Generally, the safe harbor applies to transmission system interconnections. The Company generally deems distribution system interconnection payments to be taxable income and are therefore charged a tax adder/gross up.

Please refer to the Company's ALLCO-064, Attachment 1, pages one through nine, for the annual schedules, which show the monthly taxable income from CIAC and the related tax adder/gross up for each of the years requested.

(b) The Company does charge a CIAC Tax Adder (the income tax gross-up) to the interconnecting customer at the time the CIAC payments are charged, as the CIAC estimate includes a calculated CIAC tax adder. The total CIAC Tax Adder amount is included in ALLCO-064, Attachment 1. The CIAC Tax Adder gross-up rate and computation methodology (including any net present value-of-tax method) is provided in the Company's response to ALLCO-003. As described in (a), the Company's distribution system interconnection payments are taxable; therefore, all CIAC Tax Adders charged on CIAC payments were treated as taxable CIAC (there were none under the safe harbor). The CIAC Tax Adder was calculated based on the full cost estimate of the project, including the Company's construction overhead costs and loaders.

(c) The Company claims federal tax depreciation only on interconnection assets that are included in taxable income. For book purposes, there is no basis in the plant accounting records as these capital expenditures are entirely billed to the interconnection customer and reimbursed through the CIAC process; therefore, these asset additions are not included in rate base.

(d) ADIT related to CIAC and CIAC income tax gross-up is calculated at the combined statutory rate on the temporary difference. ADIT related to both taxable CIAC, and the CIAC income tax gross-up, is recorded in FERC Account 282, as disclosed in the Company's SFR Schedule B-6.1.

(e) Refunds to interconnection customers are deducted from taxable income in the year paid. These are typically small amounts and are used to adjust tax basis of assets for the current period.

(f) Please see below for the Company's departments that have the oversight responsibilities for the Distributed Generation Interconnection work:

Department	**Responsibility**
DER Customer	Manage the applications that are received by the Company's customers
Engineering	Prepares the full CIAC estimate, including the CIAC Tax Adder
Tax Dept	Calculates the annual CIAC rate
DER Customer	Prepares and issues the total CIAC bill to interconnection customer
Engineering	Prepares work orders in the Work Management System, which provides the FERC Accounting treatment
Operations	Work Performed and charged to work orders
DER Customer	Final true-ups on costs are calculated for final billed/refunded amounts to interconnection customers after permission to operate (PTO) is completed

Date Filed: October 19, 2026

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

Question:

(Follow-up to ALLCO-033 — outside legal expense by matter.) The response states that the Company "does not track or maintain information on outside legal expense in a format that is commercially reasonable" to provide, and supplies a vendor list by category. (a) State whether the Company's outside counsel invoices identify a matter name or number, whether the Company's accounts-payable or legal e-billing system records a matter identifier for each invoice, and identify the system. (b) For each vendor in ALLCO-033, Attachment 1, with Test Year expense exceeding $50,000, list each matter billed in the Test Year with the amount, the nature of the matter (as requested in ALLCO-033(a)), whether the Company was claimant or respondent, and whether it is concluded. (c) For Day Pitney LLP ($164,213) and Cowdery Murphy & Healy LLC ($511,973), state whether any portion of the Test Year expense relates to Allco, its affiliates, Windham Solar LLC, distributed generation interconnection disputes, FERC Docket No. EL25-117-000, or the SCEF program, and the amount. (d) For Keegan Werlin LLP ($1,210,144) and Steptoe & Johnson ($289,469), state the portion of the Test Year expense that relates to the preparation of this Application or to any proceeding described in Conn. Gen. Stat. § 16-243p(b), and identify where in Exhibit CLP-REVREQ-9, or the revenue requirement those amounts appear. (e) Describe the $233,397 of storm attestation work "initially recorded to the legal cost element," state when and how it was discovered, identify every other schedule or exhibit in which it appears, and state whether the Company has reviewed the remaining $506,602 of "Misc. Accounting Other" for similar misclassification. (f) Produce OCC-308, Attachment 1, under the protective order with the amount billed in the Test Year added for each matter.

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.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that ALLCO views as relevant to its specific projects.

Without waiving said objections, the Company responds as follows:

a. Please refer to ALLCO-027, Attachment 10. For all outside counsel legal matters there is a legal matter number. The Legal Department utilizes the Thompson Reuters Legal Tracker e-billing system for the management of its outside counsel legal matters. The outside counsel firms submit their attorney-client privileged detailed legal invoices to the Eversource attorney that is responsible for a legal matter.

b. As the Company stated in its response to this same request in ALLCO-033[i], CL&P does not track or maintain information on outside legal expense in a format that is commercially reasonable for the Company to collect and provide during the time period designated by Allco for the submission of this interrogatory response.

c. Please refer to the Company's response to ALLCO-019[ii].

d. Please refer to ALLCO-027, Attachment 9, for a summary of billed rate-case expenses by vendor through June 30, 2026, and ALLCO-027, Attachment 10, which includes $8,260.50 of KW 2025 rate case costs.

e. Please refer to the Company's response to ALLCO-033[i]. The Company has reviewed the transactions and notes that no further adjustments are necessary.

f. Please refer to OCC-308, Attachment 1, which lists settlement amounts from 2021 through 2025. This attachment does not list outside legal expense. Please also refer to the Company's response to OCC-308[iii], subpart (b).

Prior Referenced Responses:

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[i] ALLCO-033 Question:

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.

ALLCO-033 Response:

CL&P does not track or maintain information on outside legal expense in a format that is commercially reasonable for the Company to collect and provide during the time period designated by Allco for the submission of this interrogatory response.

Subject to and without waiving the foregoing, please refer to ALLCO-033, Attachment 1, for a listing of CL&P's legal service costs incurred in the Test Year (2025) and any adjustments for the Rate Year. In the course of responding to this interrogatory the Company identified storm attestation work initially recorded to the legal cost element and should have been removed in the preparation of the initial cost of service and therefore has been adjusted out of this attachment. The Company plans to incorporate this update in its next applicable cost of service update. To prepare this listing , the Company identified the category of legal services provided and identified the direct or allocated charges. Legal costs are either directly charged to CL&P when the Company is the only beneficiary of the services, or allocated when multiple business segments benefit from the activity. The Company confirms that the totals on line 145 of OCC-309, Attachment 1, are the amounts charged to CL&P. Please also refer to OCC-308, Attachment 1 CONFIDENTIAL, for a list of litigation, status of the matter and the dates these legal matters were resolved.

[ii] ALLCO-019 Question:

With respect to the injuries and damages expense, judgments and settlements, and outside legal expense that are the subject of OCC-303, OCC-308, and OCC-309, identify the portion of each that relates to disputes with distributed generation developers, qualifying facilities, or interconnection customers (including disputes with Allco or its affiliates), stating the amount, FERC account, and matter; and state whether the Company proposes to recover through rates any judgment, settlement, refund, or interest obligation arising from such disputes.

ALLCO-019 Response:

With respect to the Company's response to OCC-303, CL&P does not track injuries and damages expense in a format that would allow the Company to identify the portion of expense that relates to disputes with distributed generation developers, qualifying facilities, or interconnection customers.

With respect to the Company's response to OCC-308, there are no judgments and/or settlements resulting from lawsuits brought by distributed generation developers, qualifying facilities, or interconnection customers.

With respect to the Company's responses to OCC-309, CL&P does not track legal expense in a format that would allow the Company to identify the portion of expense that relates to disputes with distributed generation developers, qualifying facilities, or interconnection customers.

[iii] OCC-308 Question:

Judgments/Settlements (Direct and Allocated).

a. Please provide, in list form, the details of all judgments and/or settlements resulting from suits brought which involved the Company or affiliates as a defendant, which resulted in the Company or affiliates, during the test year, paying or agreeing to pay or being ordered to pay an amount in excess of $10,000, including but not limited to the case name, a brief description of the case, the date filed, the date of settlement or the date of judgment and the amount the Company or affiliates was ordered or agreed to pay. Provide this information even if appeals are pending and note every instance of an appeal.

b. Provide the total amount of judgments/settlements expense (direct and allocated) for each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the rate year.

OCC-308 Response:

a. Please refer to OCC-308, Attachment 1 CONFIDENTIAL, for a list of all judgements and/or settlements resulting from suits brought in federal or state court, which resulted in the Company either paying or agreeing to pay an amount in excess of $10,000 during the years 2021, 2022, 2023, 2024, and 2025.

b. Settlements and judgments that are property damage or bodily injury claims are funded out of the Company's public liability reserve up to $1 million. Property damage and bodily injury settlements and judgements over $1 million are covered by the Company's excess liability insurance. The Company has included $3.829 million in its Rate Year to accrue into the public liability reserve which is recovered from customers through base distribution rates. The table below summarizes the public liability expense for each year 2021 through 2025 and the legal settlement payments that are not covered by the Public Liability Reserve and excess liability insurance.

The Public Liability Reserve Accrual values are included in herein are from OCC-303, Attachment 2.

Year	**Public Liability Reserve Accrual**	**CL&P Legal Settlements Payments**
2021	$ 616,606	$ 21,041
2022	$ 10,474,004	$ 320,000
2023	$ 6,015,776	$ 1,030,000
2024	$ 1,340,332	
2025	$ 2,923,957	

Date Filed: October 21, 2026

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

Question:

(Follow-up to ALLCO-021, and ALLCO-029 — internal legal department and recoveries.) (a) Reconcile the statement in ALLCO-021 that Eversource Legal "currently has 34 attorneys" with the table showing 36 attorneys in 2025, and state the attorney, paralegal, and support headcount and FTE as of the date of the response. (b) State, for each year 2021 through 2025 and the Rate Year, the total cost of Eversource Legal and the amount allocated or directly charged to the Company, by practice area, and identify the allocation factor used (cross-referencing ALLCO-022, Attachment 1, where applicable). (c) State the number of attorneys and paralegals in the Litigation & Dispute Resolution practice area and the State Regulatory practice area, and the portion of each area's cost charged to the Company. (d) State whether any Eversource Legal attorney time was charged to the Company for work on Allco matters, FERC Docket No. EL25-117-000, or Civil Action No. 3:26-cv-01277 in 2025 or 2026, and the hours and cost. (e) Identify the matter(s) that produced the $546,923.86 and $686,979.99 insurance reimbursements in 2023, state whether the underlying defense costs were included in the Company's cost of service in the year incurred, and state whether the Test Year legal expense used to set the Rate Year was normalized for the absence of comparable recoveries.

Response:

a) The staffing levels for the Legal Department are in transition due to several employee retirements and new employees being hired over the course of responding to these staffing data requests. There are currently 36 attorneys employed in the Eversource Legal Department as of the date of 10/01/2026.

b) Please refer to the table below for 2021 through 2025 and the Rate Year showing the Eversource Legal cost by legal category allocated to CL&P.

	2021	2022	2023	2024	2025	Rate Year
Legal Regulatory[1]	$ 1,351,552	$ 1,563,681	$ 1,519,771	$ 1,004,145	$ 1,002,277	$ 1,079,266
Corporate Compliance	25,834	43,230	44,028	28,230	29,076	31,310
Legal Operations[2]	546,535	592,467	566,778	998,220	1,054,227	1,135,206
Regulatory Policy FERC	27,244	-	66,324	69,181	71,468	76,957
Legal Administration	107,898	111,121	114,497	117,886	119,271	128,433
	$ 2,059,064	**$ 2,310,498**	**$ 2,311,398**	**$ 2,217,661**	**$ 2,276,320**	**$ 2,451,172**

[1] Legal Regulatory is comprised of Labor & Employment, Federal Regulatory, State Regulatory, and Corporate & SEC Compliance

[2] Legal Operations is comprised of Litigation, Environmental, Siting, Real Estate, Procurement, IT Cyber Security and Customer Group

c) The number of attorneys and paralegals employed by Eversource Energy Service Company in the Litigation & Dispute Resolution practice area has 6 attorneys and 2 paralegals and the State Regulatory practice area has 8 attorneys and no paralegals. Please refer to the Company's responses to ALLCO-022[i], and ALLCO-075[ii].

d) Each legal practice area has time codes for CL&P related regulatory matters' legal work that occur at the FERC or the state level. The attorneys working on the ALLCO regulatory matters filed at FERC and in CT civil court charged their respective CL&P regulatory matter time code and do not typically distinguish on their time sheet that these regulatory or civil matters involved the ALLCO company. For the ALLCO FERC regulatory matter, Eversource's FERC attorneys identified the following hours worked on the ALLCO complaint:

Employee Job Title	Cost Center	Federal Regulatory Time Code:	Hours Worked Sept 2025	Hours Worked Oct 2025	Hours Worked Nov 2025	Comment Description:
Assistant General Counsel	1FE	LGFR8N11	0.5	1.5	0	ALLCO Complaint Docket EL25-117
Senior Counsel	1FE	LGFR8N11	3	4	4	ALLCO Complaint Docket EL25-117

e) Please refer to OCC-896[iii], for a description of the matters that produced the $546,923.86 and $686,979.99. The associated defense costs were not included in the Company's cost of service and therefore, the Rate Year did not need to be normalized.

Prior Referenced Responses:

[i] ALLCO-022 Question:

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.

ALLCO-022 Response

Please refer to ALLCO-022, Attachment 1 CONFIDENTIAL. The Company's Legal function proposed total compensation in the Rate Year is $4.940 million reflected in Exhibit CLP-REVREQ-2, Schedules C-3.5 Payroll

Expense, C-3.6 Employee Variable Compensation, C-3.7 Officer Variable Compensation and C-3.12 Employee Benefits. Please refer to the Company's response to OCC-332 for the allocation methodology and factors used in the cost of service.

[ii] ALLCO-075 Question:

(Follow-up to ALLCO-020.) The public version of ALLCO-020, Attachment 1, is redacted to a handful of boxes. Because the interrogatory sought "positions by title and reporting lines" — not names — produce a public version of the organizational chart of the legal function showing every position by title and its reporting line, with individual names redacted; state the number of attorneys and non-attorney staff in each practice area identified in the response, as of December 31, 2025 and as of the date of the response; and state, for each practice area, the portion of its 2025 compensation allocated to the Company (which may be provided by cross-reference to ALLCO-022, Attachment 1 CONFIDENTIAL, with practice-area subtotals).

ALLCO-075 Response:

Please refer to ALLCO-075, Attachment 1, for an updated public version of the organizational chart of the legal function showing every position by title and reporting line as of September 21, 2026; this version also indicates practice areas. It should be noted that the titles indicated on this organizational chart are the actual titles for these specific roles.

ALLCO-075, Attachment 2, provides the numbers of attorneys and non-attorney staff in each practice area as of December 31, 2025, and as of September 21, 2026.

Please see the Company's response to ALLCO-022[i], for the portion of the Legal organization's 2025 compensation allocated to CL&P by position.

[iii] OCC-896 Question:

OCC-896. Legal reimbursements. Refer to the response to ALLCO-029.

a. Who paid for defense costs associated with the reimbursements shown?

b. Describe the nature of the cases shown, and specify whether each were related to the Company's Connecticut utility business operations.

OCC-896 Response:

a.

i. The defense costs reimbursed for years 2021-2024 were paid by insurance companies that the Company purchases insurance from.

ii. The defense costs reimbursed for the year 2025 were paid by an Eversource contractor's insurance company.

b.

i. The case from 2023 was a wrongful death claim related to the Company's Connecticut utility business operations.

ii. The case from 2021-2024 is related to an ERISA Class Action lawsuit against the Company's retirement plans for employees.

iii. The case from 2025 was a personal injury claim related to the Company's Connecticut utility business operations.

Date Filed: October 19, 2026

Witness: Edward A. Davis and Kimberly R. Parsons
Request from: ALLCO

Question:

(Follow-up to ALLCO-062 — data anomalies.) In ALLCO-062, Attachment 1: (a) explain the January 2025 Rate 35 figure of 124,140,351 kWh, which exceeds every other month for that rate by a factor of approximately twenty; (b) explain the October 2025 Rate 37 figure of 87,505,530 kWh, which exceeds every other month for that rate by a factor of approximately five; (c) explain the negative January 2025 Rate 29 figure of (1,371,750) kWh and the negative and sporadic Rate 39 and Rate 119 figures; (d) state whether each such figure reflects a billing correction, a cancel-and-rebill, or an error, and provide a corrected attachment; and (e) state whether the billing determinants used in the Company's cost-of-service and rate-design exhibits incorporate these figures as shown.

Response:

(a) The January 2025 Rate 35 figure of 124,140,351 kWh was input incorrectly. The correct January 2025 Rate 35 figure is 6,446,771 kWh.

(b) (c), (d) The above-referenced fluctuations in customer energy supply usage patterns, which reflect customers switching back and forth between electing to take energy supply service from competitive retail suppliers versus taking standard or last resort electric service from an electric distribution company as well as general usage trends, are not attributable to a single causal factor and instead are impacted by a variety of different factors that influence customers' decisions to leave and then rejoin standard service or last resort electric service or increase/decrease usage. Nor is the Company able to speculate what the primary reasons are that caused customers, at certain points in time, to leave and then rejoin standard service or last resort electric service or increase/decrease usage.

(e) The Company uses total company annual sales to determine its Rate Year billing determinants and does not rely on monthly, standard service, or last resort service sales data in its analysis. Please refer to OCC-365, Attachment 1, for the workpapers behind the Test Year and Rate Year sales determinants used by the Company in this proceeding.

Date Filed: October 19, 2026

Witness: Edward A. Davis, Kimberly R. Parsons and Justin Pelkowski
Request from: ALLCO

Question:

(Follow-up to ALLCO-063 — load settlement and losses.) The response states that "[t]he Company does not serve load and therefore does not receive settlement statements for any load assets." (a) Identify the entity that is the ISO-NE load-asset owner and settlement counterparty for Standard Service and Last Resort Service load in the Company's service territory, and the contractual or regulatory basis on which that entity, rather than the Company, holds the load asset. (b) State the distribution loss factor(s) the Company applies in converting metered retail sales to wholesale load for settlement, the source and date of the loss study supporting each, and produce the study. (c) State the annual 2025 total of the hourly wholesale loads in ALLCO-063, Attachment 1, for Standard Service, Last Resort Service, and competitive supply, and the annual 2025 total retail kWh billed (CIEC-020, Attachment 2), and state the difference and the Company's explanation of it, including losses, unaccounted-for energy, company use, and unbilled usage, in whatever level of detail the Company's records permit.

Response:

PURA's June 2, 2026, Notice of Proceeding in Docket No. 26-05-10, states that, upon a receipt of a completed application from Eversource to amend the Company's existing rate schedules, PURA will conduct a contested proceeding to review Eversource's application. Eversource objects to Allco's effort to litigate an issue that is outside the scope of this rate case proceeding. Considering the statutory 350-day timeframe to issue a final decision on the Company's application and the number of interrogatories issued in this proceeding to-date, the litigation of issues irrelevant to the Company's application threatens to adversely impact the orderly conduct of this proceeding.[1]

Without waiving said objection,

(a) This information related to Standard Service and Last Resort Service has already been provided in ALLCO-038, and ALLCO-086, and is part of the public record in Docket No. 25-01-01. Specific entities that won Standard Service and Last Resort Service solicitations are reported in that docket in the Company's compliance filings. The regulatory and legislative basis for third parties serving load instead of the distribution company is a

[1] Allco previously litigated the Millstone PPA in the Company's Docket No. 24-01-03 Revenue Adjustment Mechanism proceeding. See, Docket No. 24-01-03, Eversource responses to ALLCO-02, ALLCO-03, ALLCO-05, ALLCO-06, ALLCO-07, and ALLCO-21. Eversource objected to each of these questions.

fundamental aspect of electric deregulation, originally set forth in Public Act No. 98-28, and codified in Conn. Gen. Stat. § 16-244e(a), and the state's procurement practices following electric deregulation, as set forth in Conn. Gen. Stat. § 16-244m, and the PURA-approved Procurement Plan.

(b) For ISO-NE load settlement reporting purposes the Company does not apply a static value to convert metered retail sales to wholesale loads.

(c) The total 8,760 hourly wholesale load data was already provided as part of ALLCO-038[i], ALLCO-063[ii], and ALLCO-086[iii]. Test Year total retail sales are included in CIEC-020, Attachment 2. Retail sales and wholesale load will not and cannot equal one another due to a host of various reasons including but not limited to thermal losses.

Prior Referenced Response:

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[i] ALLCO-038 Question:

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.

ALLCO-038 Response:

PURA's June 2, 2026, Notice of Proceeding in Docket No. 26-05-10 states that, upon a receipt of a completed application from Eversource to amend the Company's existing rate schedules, PURA will conduct a contested proceeding to review Eversource's application. Eversource objects to Allco's effort to litigate an issue that is outside the scope of this rate case proceeding. Considering the statutory 350-day timeframe to issue a final decision on the Company's application and the number of interrogatories issued in this proceeding to-date, the litigation of issues irrelevant to the Company's application threatens to adversely impact the orderly conduct of this proceeding.1

Without waiving said objection, the Company's Standard Service loads can be found on the following website: https://www.eversource.com/residential/about/doing-business-with-us/energy-suppliers/connecticut-wholesale-supply. The supply costs paid to suppliers can be found in the following dockets: 2019-01-01; 2020-01-01; 2021-01-01; 2022-01-01; 2023-01-01; 2024-01-01; 2025-01-01. As noted in the Millstone PPA,2 "The Price for the Buyer's Percentage Entitlement of Delivered Products up to the Contract Maximum Amount shall be USD $49.99/MWh," which is equivalent to $0.0499/kWh. Eversource provides the net amount charged to customers through the NBFMCC for the Millstone PPA in its March 1st annual RAM filings.

[ii] ALLCO-063 Question:

For each month of the Test Year, produce the ISO New England settlement statements (including any resettlements) for the Company's load asset(s), showing the kilowatt-hours of Real-Time Load Obligation charged or settled to the Company, and state the monthly and annual settled kilowatt-hour totals. Reconcile the annual ISO-NE settled kilowatt-hours to

a) the total retail kilowatt-hours billed to all customers (Q-ALLCO-061) and

b) the kilowatt-hours billed to standard-service customers (Q-ALLCO-062),

separately itemizing and quantifying each reconciling item — including distribution losses, transmission losses, unaccounted-for energy, company use, station service, unbilled or estimated usage, and any other category — and stating the loss factor(s) applied at each stage and their source. Identify the system(s) and process by which the Company performs retail load settlement, and identify (by title, date, and custodian) every internal load-settlement, unaccounted-for-energy, or loss-study report prepared or updated for any period including the Test Year.

ALLCO-063 Response:

The Company does not serve load and therefore does not receive settlement statements for any load assets. In addition, wholesale loads for Standard Service, Last Resort Service and retail supply are not relevant to the adjudication of the Company's proposed retail distribution revenue requirement in this rate case or retail customer loads. Nevertheless, for informational purposes please refer to ALLCO-063, Attachment 1, for the 2025 ISO-NE wholesale loads for Standard Service, Last Resort Service, and competitive supply.

In addition to the fact that the above-described wholesale loads are not relevant to the adjudication of the Company's proposed retail distribution revenue requirement in this rate case or retail sales, the Company also notes that it cannot readily reconcile wholesale load data with Test Year data due to rate class level data being based on monthly billing cycles at the customer meter, which vary for every customer, and wholesale load data being calendar month, summed by hour, and aggregated by competitive supplier at the wholesale level.

[iii] ALLCO-086 Question:

(Follow-up to ALLCO-038.) A referral to a public webpage and seven annual dockets is not an answer, and the remaining components are not public. Provide, in a single native-format table for each calendar year 2019 through 2025: (a) the Company's standard service and supplier of last resort load in MWh and the average all-in supply cost per kWh paid to wholesale suppliers for that load (the figures the Company's referral sources contain, compiled); (b) the MWh of the Company's Buyer's Percentage Entitlement of Millstone PPA products actually delivered or settled, by month; (c) the effective all-in price per MWh actually paid under the Millstone PPA, identifying any component other than the $49.99/MWh contract price; and (d) the net amount charged or credited to customers through the NBFMCC in respect of the Millstone PPA, by year. Produce the hourly (or most granular available) Millstone delivery quantities and standard service load data in native format.

ALLCO-086 Response:

PURA's June 2, 2026, Notice of Proceeding in Docket No. 26-05-10, states that, upon a receipt of a completed application from Eversource to amend the Company's existing rate schedules, PURA will conduct a contested proceeding to review Eversource's application. Eversource objects to Allco's effort to litigate an issue that is outside the scope of this rate case proceeding. Considering the statutory 350-day timeframe to issue a final decision on the

Company's application and the number of interrogatories issued in this proceeding to-date, the litigation of issues irrelevant to the Company's application threatens to adversely impact the orderly conduct of this proceeding

Without waiving said objection, while Eversource's response to ALLCO-038, was responsive to the question asked,2 Eversource provides the following additional information as requested:

(a) Please refer to ALLCO-86, Attachment 1.

(b) Eversource provides the annual MWh purchased under the Millstone PPA in its annual RAM filings in compliance with Order No. 5 of PURA's November 22, 2019, 3rd Interim Decision in Docket No. 18-05-04. Below is a list of each docket, filing, exhibit, and page of the annual RAM filings where the information is located:

Year	RAM Docket No.	Filing Location	Date Filed
2019	20-03-01	Exhibit 3 pg. 18	4/8/20
2020	21-01-03	Exhibit 3 pg. 18	3/1/21
2021	22-01-03	Exhibit 3 pg. 17	3/1/22
2022	23-01-03	Exhibit F pg. 17	3/1/23
2023	24-01-03	Exhibit F pg. 17	3/1/24
2024	25-01-03	Exhibit F pg. 17	3/3/25
2025	26-01-03	Exhibit F pg. 17	3/2/26

The Company cannot provide Millstone's monthly/hourly generation information publicly as this is considered non-public, market-sensitive third-party data per the FERC-approved ISO-NE tariff.

(c) Eversource provided this information in response to ALLCO-038i, and directly quoted the PPA that identifies the price for all Products as $49.99/MWh.

(d) Eversource provides the monthly and annual net amount charged or credited to customers through the NBFMCC in respect of the Millstone PPA in its annual RAM filings. Below is a list of each docket, filing, exhibit, and page of the annual RAM filings where the information is located:

Year	RAM Docket No.	Filing Location	Date Filed
2019	20-03-01	Exhibit 3 pg. 3	4/8/20
2020	21-01-03	Exhibit 3 pg. 3	3/1/21
2021	22-01-03	Exhibit 3 pg. 3	3/1/22
2022	23-01-03	Exhibit F pg. 3	3/1/23
2023	24-01-03	Exhibit F pg. 3	3/1/24
2024	25-01-03	Exhibit F pg. 3	3/3/25
2025	26-01-03	Exhibit F pg. 3	3/2/26

Date Filed: October 20, 2026

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

Question:

(Follow-up to ALLCO-020 and ALLCO-021 — Eversource Legal time records and charging of attorney time to construction and offshore wind projects.) The Company's response to ALLCO-020(a) states that Eversource Legal attorneys "are employees of Eversource Energy Service Company, who charge their time to the respective Eversource affiliates who receive their legal services," and ALLCO-020(b) states that the Competitive Business practice area provides "legal support for Eversource's investment in non-regulated investments and Eversource's continued role, as service provider, overseeing onshore construction for active offshore wind projects." (a) State whether Eversource Legal attorneys, paralegals, and legal support staff maintain time records. If they do, identify the system in which the records are kept, the increment of time recorded, the level of detail captured (affiliate, company, project, work order, matter, task), whether entries are made contemporaneously, the retention period, and who reviews the records before time is charged. If they do not, describe precisely how attorney time is "charge[d]" to affiliates as stated in ALLCO-020(a), including the allocation basis, who determines it, how often it is revisited, and the documents that record it. (b) Identify each construction project — including each capital, substation, transmission, distribution, AMI, grid-modernization, or other project carrying a work order or project code — and each offshore wind project, including each project for which Eversource Energy or any affiliate acts as service provider overseeing onshore construction, on which any Eversource Legal attorney, paralegal, or legal support staff performed work in 2025 or in 2026 to date, and for each state the affiliate or company that is the client and the practice area(s) involved. (c) For each project identified in (b), state whether Eversource Legal time was recorded to that project and, if it was, provide for each month of 2025 and of 2026 to date the hours and loaded cost recorded, by employee title, the affiliate, company, work order, or project code to which the time was charged, and the amount charged directly or allocated to the Company; where time was not recorded to the project, state how the Company determined the portion of Eversource Legal cost attributable to it. (d) State the total hours and loaded cost of Eversource Legal time devoted in 2025 and in 2026 to date to offshore wind and other non-regulated matters, and state whether any part of that cost was charged to the Company directly or reached the Company through the service-company allocation reflected in ALLCO-022, Attachment 1, and the amount; if the Company contends that none did, describe the controls that produce that result, identify the person responsible for applying them, and produce the documents establishing them. (e) State whether Eversource Legal time devoted to construction projects is capitalized to the project or expensed, identify the policy governing that determination and the amounts capitalized and expensed in 2025 and in 2026 to date, and state whether any capitalized legal cost is included in the rate base or plant additions proposed in this Application and, if so,

where. (f) Produce the time records responsive to (c) and (d) in native format, under the protective order in this docket if the Company contends they are confidential.

Response:

PURA's June 2, 2026, Notice of Proceeding in Docket No. 26-05-10 states that, upon a receipt of a completed application from Eversource to amend the Company's existing rate schedules, PURA will conduct a contested proceeding to review Eversource's application. Eversource objects to Allco's effort to litigate an issue that is outside the scope of this rate case proceeding. Considering the statutory 350-day timeframe to issue a final decision on the Company's application and the number of interrogatories issued in this proceeding to-date, the litigation of issues irrelevant to the Company's application threatens to adversely impact the orderly conduct of this proceeding.

Without waiving said objection, the Company states as follows:

a) Eversource employees are responsible to record their time each week in the WorkForce system. The employee's direct manager(s) is responsible for timely reviewing and approving as accurate and compliant with Company policies the time and expenses of that employee, as well as other employees in that business group. The Time Reporting Policy requirement to directly charge each subsidiary company when possible is generally interpreted to mean that if four or more hours in a week are worked on behalf of a subsidiary or project, that time must be directly charged to that subsidiary or project. The Company provided the Time Reporting Policy in response to EOE-060[i].

b) The Company did not include any legal costs associated with any offshore wind and other non-regulated matters in the Company's test year or rate year legal expenses and costs. Please refer to the response to ALLCO-022[ii] and ALLCO-022, Attachment 1 CONFIDENTIAL, for the development of the Company's Legal function costs in Company's cost of service and in the Rate Year.

   There were two Company construction projects that the Legal Department attorneys charged their time to in 2025 and 2026. The Principal Counsel attorney provided legal support to negotiate and review easement terms for new distribution service connections and equipment installed at the reconstructed Norwalk High School. The Counsel/Senior Counsel attorney provided legal support to negotiate an expansion of an existing easement for our Stevenson substation facility, which is located on land owned by this hydroelectric generation station.

Company Code:	Line of Business:	Employee Title	Legal Cost Center	Accounting Work Order	Work Order Description	Hours Charged Year 2025	Hours Charged Year 2026	Status of Project
11	11100	Principal Counsel	09N	80302519	Annual Distribution Line work - Calvin Murphy Norwalk		4	Completed Construction status as of August 2026; the remaining labor and other charges still to be classified.
11	11100	Counsel/Senior Counsel	1FE	80292510	Stevenson 14A Distribution Station Upgrade	5		Open - project not completed

c) The projects listed above in part (b) had legal employee time charged to the project work orders. The total cost of the legal charges, including overheads allocated, has not been determined at this point in the project lifecycle process.

d) The Company did not include any legal costs associated with any offshore wind and other non-regulated matters in the Company's test year or rate year legal expenses and costs. Please refer to the Company's response to ALLCO-022 and ALLCO-022, Attachment 1 CONFIDENTIAL, for the development of the Company's Legal function costs in the cost of service and in the Rate Year.

e) The Eversource Accounting Policy Statement # 8, Capital versus Expense Criteria, details the framework for determining whether expenditures should be capitalized versus expense. These Eversource accounting policies were provided in response to EOE-060, Attachment 3 (providing the referenced Capital versus Expense Criteria policy).

f) The Legal Department employee time records are confidential and not probative outside the context of a review of the related projects.

Prior Referenced Responses:

[i] EOE-060 Question:
(ACCOUNTING POLICY MANUALS) Provide both a detailed listing of all Accounting Policy Manuals or Procedures, along with copies of the actual documents.

EOE-060 Response:
Listed below are the Company's Accounting Policy Statements (APS). Please note there are gaps in policy numbers as statements have been retired, merged and some were transferred to Corporate Policies:

- EOE-060, Attachment 1a, APS01 - Project Authorization
- EOE-060, Attachment 1b, APS01 - Appendix 2 Operations PAF Form
- EOE-060, Attachment 1c, APS01 - Appendix 3 Corp Shared Services PAF Form
- EOE-060, Attachment 1d, APS01 - Appendix 4 Supplement Request Form
- EOE-060, Attachment 1e, APS01 - Appendix 5 Sub Board Approval Template
- EOE-060, Attachment 1f, APS01 - Cost Tables for PAF Forms
- EOE-060, Attachment 2, APS03 - Capitalization of Computer Software Purchased or Developed for Internal Use
- EOE-060, Attachment 3, APS08 - Capital Versus Expense Criteria
- EOE-060, Attachment 4, APS11 - Unvouchered Liabilities
- EOE-060, Attachment 5, APS13 - Sundry Billing
- EOE-060, Attachment 6, APS15 - Balance Sheet Account Reconciliation
- EOE-060, Attachment 7, APS16 - Journal Entry Approval
- EOE-060, Attachment 8, APS18 - Accounting for Real Estate Transactions
- EOE-060, Attachment 9, APS21 - Financial Disclosures
- EOE-060, Attachment 10, APS23 - Materiality Considerations in Financial Reporting
- EOE-060, Attachment 11, APS24 - Derivative Accounting
- EOE-060, Attachment 12, APS25 - Communication of Accounting Changes
- EOE-060, Attachment 13, APS26 - Uncertain Tax Positions
- EOE-060, Attachment 14, APS27 - Preliminary Survey and Investigation Costs

[ii] ALLCO-022 Question:
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.

ALLCO-022 Response:
Please refer to ALLCO-022, Attachment 1 CONFIDENTIAL. The Company's Legal function proposed total compensation in the Rate Year is $4.940 million reflected in Exhibit CLP-REVREQ-2, Schedules C-3.5 Payroll Expense, C-3.6 Employee Variable Compensation, C-3.7 Officer Variable Compensation and C-3.12 Employee Benefits. Please refer to the Company's response to OCC-332 for the allocation methodology and factors used in the cost of service.

Date Filed: October 21, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray, Warren R. Boutin, Leanne M. Landry and Jeffrey D. Turano
Request from: ALLCO

Question:

(Follow-up to ALLCO-059, and ALLCO-060, in light of NECTA-057 — project-level tracking of estimated versus actual charges.) In ALLCO-059, and ALLCO-060, the Company declined to provide a project-level schedule of interconnection charges estimated, billed, reconciled, and refunded, stating that it "does not track or maintain information on interconnections in a format that is commercially reasonable for the Company to collect and provide." In NECTA-057, filed September 23, 2026, the Company produced, for third-party pole attachers, a workbook covering May 11, 2022 through June 30, 2026 that lists for each application the application and survey fees, the "Make-Ready Estimate Amount," the "True-Up Cost," the actual charges billed to the attacher, the dates of submission and survey, the pole, the town, and the engineering comments, and stated that it "has access to available data" in that form. (a) Identify the system(s) from which NECTA-057, Attachment 1, was generated and state whether interconnection applications, cost estimates, customer payments, final accountings, and refunds are recorded in the same or a comparable system (including PowerClerk, the work-order system, and Account 252500). (b) State each respect in which producing, for distributed generation and qualifying facility interconnections, a workbook with the same fields — application identifier, estimate amount, amounts paid, actual cost, true-up or refund amount, and dates — is less "commercially reasonable" than producing NECTA-057, Attachment 1, and the hours and cost the Company estimates each would require. (c) Produce that workbook for all Level 2 and Level 3 interconnection applications that reached a cost estimate from January 1, 2018 through June 30, 2026, or, if the Company maintains that it cannot, produce it for the Allco Applications. (d) State whether the Company began maintaining detailed records of billable and non-billable make-ready costs in response to a decision of the Authority (as stated in NECTA-054(a)), identify that decision, and state whether any decision, order, or internal policy requires comparable record-keeping for interconnection charges.

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.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Without waiving said objections, Eversource states as follows:

a. Alden One is the system of record that PURA has mandated for pole attachments, and applicable data from Alden One was used to produce NECTA-057, Attachment 1. Interconnection applications, cost estimates, customer payments, final accountings and refunds are not maintained or tracked in Alden One.

b. PowerClerk captures information relative to the process of interconnecting generation and storage to the Eversource infrastructure. The Company is unable to provide an estimate, within the requested timeframe to submit a response, of the cost and hours for an IT project to provide functionality in PowerClerk that is similar to functionality in AldenOne, which is a separate system used for a different purpose. If such functionality is desired, the Company suggests raising this topic at a monthly meeting of the Interconnection Working Group.

c. Please refer to the Company's response to ALLCO-119[i], subparts (a) and (b) for the total number of applications.

d. Eversource began maintaining detailed records of both billable and non-billable make ready cost for third party applications consistent with the requirements of the Docket 19-01-52RE01 Decision, May 11, 2022. There is no comparable PURA decision or order for the recordkeeping of interconnection charges.

Prior Referenced Response:

[i] ALLCO-119 Question:

(Follow-up to ALLCO-057 — Level 2 and Level 3 applications.) The Company's response to ALLCO-057, confined its figures to Level 1 applications and defined "completed or otherwise closed" as applications that received Permission to Operate. ALLCO-057, asked for all Connecticut DG interconnection applications. For each calendar year 2020 through 2025, separately for Level 2 applications, Level 3 applications, and any other category of application that is not Level 1, state: (a) the number and aggregate MW AC of applications received; (b) the number that received Permission to Operate; (c) the number withdrawn; (d) the number denied, rejected, or cancelled by the Company; (e) the number pending at December 31 of that year; (f) the number and aggregate MW AC that required electric power system modifications or upgrades; and (g) item (f) as a percentage of items (a), (b), and (e). Provide

the schedule in native Excel format derived from PowerClerk, and state why the Company's response to ALLCO-057, omitted Level 2 and Level 3 applications.

ALLCO-119 Response:

Eversource has only Level 1 and Level 2 applications. The reporting included in this response is for Level 2. The Level 1 applications were previously reported in the Company's response to ALLCO-057.

a.

Level 2 (≤2 MW)		*Level Type = Level 2 and System Size ≤ 2 MW*			
Calendar Year	**(a) # Applications Received**	**(a) Aggregate MW AC Received**	**(b) # Received Permission to Operate**	**(c) # Withdrawn**	**(e) # Pending at Dec 31**
2020	574	207.3	273	121	581
2021	626	117.8	398	150	659
2022	314	110.0	309	96	568
2023	401	92.4	195	84	693
2024	479	138.9	279	165	725
2025	436	91.3	395	72	694
2020–2025	**2,830**	**757.8**	**1,849**	**688**	

b.

Over 2 MW		*Level Type = Level 2 and System Size > 2 MW*			
Calendar Year	**(a) # Applications Received**	**(a) Aggregate MW AC Received**	**(b) # Received Permission to Operate**	**(c) # Withdrawn**	**(e) # Pending at Dec 31**
2020	17	140.0	2	7	36
2021	31	146.0	2	12	53
2022	37	276.4	2	19	69
2023	46	281.2	1	27	87
2024	36	184.9	7	24	92
2025	35	158.7	6	5	116
2020–2025	**202**	**1,187.3**	**20**	**94**	

c. Please refer to the Company's responses to subparts (a) and (b) above.

d. The Company does not deny, reject or cancel projects. The Company notifies the customer/developer of action needed, including investments, for the project to move forward. The customer/developer decides if the actions are a viable option for the project.

e. Please refer to the Company's responses to subparts (a) and (b) above.

f. This data is not tracked in Power Clerk.

g. The percentages cannot be calculated.

The Company notes that the Company's response to ALLCO-057, which was a follow-up to the Company's response to ALLCO-016[ii], regarding the proposed Level 1 DER Interconnection Processing metric, requested additional information to what the Company provided in ALLCO-016, Attachment 1. ALLCO-057, did not request that Eversource provide information on Level 2 applications, which is irrelevant to the proposed metric. There are no Level 3 applications.