Date Filed: September 17, 2026

Witness: Timothy J. Griffin
Request from: Office of Education, Outreach, and Enforcement

Question:

(RECEIVABLES/UNCOLLECTIBLES) Refer to Response to EOE-061, Att.1 Redacted. The Memo referenced a Reserve Calculation Report (p. 2). Provide a working copy of the report as of December 31, 2025.

Response:

Please refer to EOE-157, Attachment 1, for a working copy of the Reserve calculation report as of December 31, 2025. The Reserve Calculation Report estimates the general reserve required each month using the methods described in the Internal Memo submitted in response to EOE-061[i] to arrive at the total bad debt reserve requirements. These requirements are compared to the general ledger balance and necessary and /or recommended adjustments based on subject expertise are made within the monthly close.

Prior Referenced Response:

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[i] EOE-061 Question:

(RECEIVABLES/UNCOLLECTIBLES) Provide a complete copy of any and all internal Company policies and procedures regarding the administration of receivable balances, the treatment of uncollectible accounts, and reserving. This should include details regarding the establishment of bad debt reserves, the account write-off process (including the size of arrears in dollars and months eligible for write-off), and should specifically identify details regarding both Hardship and Non-Hardship treatments.

EOE-061 Response:

Please refer to EOE-061, Attachment 1 CONFIDENTIAL AND REDACTED FOR RELEVANCE, for a copy of the internal Company policies and procedures regarding reserves, which has been edited to redact information regarding Eversource's other utility subsidiaries. Please refer to Exhibit CLP-REVREQ-2-H-2.0 (F) for copies of Customer Service policies.