STATE OF CONNECTICUT

PUBLIC UTILITIES REGULATORY AUTHORITY

APPLICATION OF THE CONNECTICUT LIGHT AND POWER COMPANY d/b/a EVERSOURCE ENERGY TO AMEND ITS RATE SCHEDULES	:	**DOCKET NO. 26-05-10**
	:	**NOVEMBER 13, 2026**

EVERSOURCE MOTION TO ADMIT EVIDENCE AND RECONSIDERATION OF LEGAL CONCLUSIONS ON THE PROPRIETY OF AN AMENDMENT OF THE RATE APPLICATION

The Connecticut Light and Power Company d/b/a Eversource Energy (the "Company" or "CL&P") submits this motion to the Public Utilities Regulatory Authority ("PURA") requesting that PURA admit documentary evidence to the above-referenced proceeding pursuant to Conn. Gen. Stat. § 4-178[1] and § 16-22[2] and Regulations of Connecticut State Agencies ("R.C.S.A.") § 16-1-38, and reconsider its legal conclusion that an amendment to the Company's July 14, 2026 initial rate filing (the "Rate Application") is required for that purpose. The evidence that is the subject of this Motion is capital project documentation substantiating post-test year plant additions

[1] Conn. Gen. Stat. § 4-178 states:

> **Sec. 4-178. Contested cases. Evidence.** In contested cases: (1) Any oral or documentary evidence may be received, but the agency shall, as a matter of policy, provide for the exclusion of irrelevant, immaterial or unduly repetitious evidence; (2) agencies shall give effect to the rules of privilege recognized by law; (3) when a hearing will be expedited and the interests of the parties will not be prejudiced substantially, any part of the evidence may be received in written form; (4) documentary evidence may be received in the form of copies or excerpts, if the original is not readily available, and upon request, parties and the agency conducting the proceeding shall be given an opportunity to compare the copy with the original; (5) a party and such agency may conduct cross-examinations required for a full and true disclosure of the facts; (6) notice may be taken of judicially cognizable facts and of generally recognized technical or scientific facts within the agency's specialized knowledge; (7) parties shall be notified in a timely manner of any material noticed, including any agency memoranda or data, and they shall be afforded an opportunity to contest the material so noticed; and (8) the agency's experience, technical competence, and specialized knowledge may be used in the evaluation of the evidence.

[2] Conn. Gen. Stat. § 16-22 states "[a]t any hearing involving a rate or the transfer of ownership of assets or a franchise of a public service company, the burden of proving that said rate under consideration is just and reasonable or that said transfer of assets or franchise is in the public interest shall be on the public service company."

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that the Company has proposed for recovery through the Company's testimony, exhibits and schedules comprising the initial Rate Application, including schedules submitted in compliance with PURA's Standard Filing Requirements ("SFRs"), pursuant to R.S.C.A. § 16-1-53a. The project documentation was submitted to the record for this proceeding on September 15, 2026 and October 19, 2026, for the periods January 1, 2026 through June 30, 2026 ("First Supplemental Additions"), and for July 1, 2026 through August 31, 2026 ("Second Supplemental Additions"), respectively, and includes documentation due to be submitted on November 18, 2026, for the month of September 2026 (Third Supplemental Additions).[3] For the reasons stated herein, the documentary evidence is properly and timely submitted to the record for this proceeding and there is good cause for PURA to enter the evidence into the record for the proceeding at this time.

The Company is submitting this Motion in response to correspondence from PURA received on October 23, 2026, stating that "the Company is required to file a motion demonstrating good cause for the First Supplemental Additions Exhibits, including a showing that allowing the documents outside of the 30-day as-of-right period will not prejudice other parties and intervenors."[4] See, PURA's October 23rd Correspondence at 5. As discussed herein, the Company understands and acknowledges PURA's preference to institute a process that would provide an opportunity for other parties and intervenors to voice their "reasonable concerns with preparing their case-in-chief and how these supplements may impact their review of the Company's application in relation to the docket schedule." Id. To that extent, PURA's directive to submit a motion to accompany the supplementary documentation is reasonable and appropriate. Therefore, the Company is submitting this Motion, accompanied by detailed legal analysis addressing the

[3] As noted below, the Third Supplemental Additions will be filed as part of the Company's rebuttal testimony on November 18, 2026.

[4] The "30-day as-of-right period" is a reference to R.S.C.A. 16-1-58, entitled "Amendments."

procedural concerns raised by PURA in its October 23rd Correspondence and demonstrating good cause for allowing the Company's evidence into the record for the proceeding during the discovery phase.

Alternatively, PURA's October 23rd Correspondence concludes that the Company's submission of documentary evidence subsequent to the Rate Application constitutes an "amendment" to the Rate Application. By this Motion, the Company is requesting reconsideration of this legal conclusion in light of the fact that the Company's filing was lawfully and correctly entered into the docket for the proceeding on July 14, 2026, with testimony, exhibits and schedules proposing plant-related "pro forma adjustments" that qualify as "definite, ascertainable expenses maturing or certain to materialize during a reasonable period of time following the test year," as allowed by well-established ratemaking procedures in Connecticut. See, e.g., Aquarion Water Company of Connecticut v. Public Utilities Regulatory Authority, 352 Conn. 381, 391 (2025) ("Aquarion Water Co."), citing, Connecticut Nat. Gas Corp. v. Pub. Utils. Comm'n, 29 Conn. Supp. 379, 390-91 (Super. Ct. 1971); see also, Application of Yankee Gas Services Company to Amend Its Rate Schedules, Docket No. 24-12-01 (March 11, 2026), at 14 (Yankee Rate Decision).

Established ratemaking procedures further dictate that the Company must substantiate its proposed post-test year adjustments with the "particularity and detail necessary to ascertain exactly *why* the costs were prudently incurred," or risk disallowance. Aquarion Water Co., 352 Conn. at 409, fn.15 (emphasis added). Therefore, the documentary evidence at issue is necessary to substantiate the Company's proposed post-test year adjustments, not to expand or revise the Company's proposals. As a result, the legal principle in question relates to the admissibility of evidence rather than an amendment of the Rate Application.

Accordingly, for the reasons set forth herein, the Company respectfully requests that PURA reconsider its legal conclusion that the Company is required to amend its Rate Application in order

to submit the documentary evidence and, after comment by other parties and intervenors, admit the First, Second and Third Supplemental Additions as evidence in support of the Company's Rate Application. Currently, the Company expects to file two additional motions to admit documentary evidence to support its proposed post-test year plant additions completed through December 31, 2026,[5] understanding that the parties and intervenors, as well as PURA staff, shall be afforded the opportunity to respond to those motions and, if admitted, to cross-examine and rebut the Company's documentary evidence through the evidentiary hearing process and other procedural steps.

I. Background

On July 14, 2026, the Company submitted a proposed amendment to its existing rate schedules in accordance with Conn. Gen. Stat. §§ 16-19, 16-19a(b), and 16-19e, as well as R.C.S.A §§ 16-1-46 and 16-1-53 *et seq.*, encompassing PURA's SFRs. Specifically, the Company's application sought approval of amended rates for the provision of electric distribution service, effective for the rate-year period July 1, 2027, through June 30, 2028, along with approval of a performance-based, multi-year regulatory plan (the "PBMRP") with a four-year initial term from July 1, 2027, through June 30, 2031.

As described in the Company's Rate Application, the Company's filing is based on a test-year ending December 31, 2025 (the "Test Year"), applicable to a single, 12-month rate year from July 1, 2027 through June 30, 2028 (the "Rate Year"). CL&P Application at 2. The Company's Rate Application includes a series of proposed post-test year adjustments designed to incorporate: (1) capital additions through the end of the Rate Year, June 30, 2028, including plant additions

[5] In the Company's Rate Application, the Company is proposing post-test year adjustments that would add capital plant additions through June 30, 2028. However, in the interests of resolving PURA's concern to provide adequate time for parties and intervenors to inspect the supplemental plant additions documentation, the Company is committing in this Motion to limit its requests for admission of documentary evidence for projects placed in service through December 31, 2026, and not further.

placed in service between January 1, 2026 and December 31, 2026; and (2) normally recurring operating expenses and amortizations representative of costs to be incurred in the Rate Year ending June 30, 2028.

With respect to the proper inclusion of post-test year adjustments of plant additions, the Company's Revenue Requirement Testimony explains that the Company used the projected average Rate Year rate base in its calculation of the proposed revenue requirement for the Rate Year ending June 30, 2028, consistent with PURA's ratemaking procedures. See, Exhibit CLP-REVREQ-1, at 19. The Revenue Requirement Testimony further describes that the Company's proposed rate base utilizes the "actual balance as of December 31, 2025, and, where applicable, ***projected activity*** through the end of the proposed Rate Year (June 30, 2028)." Exhibit CLP-REVREQ-1, at 19, emphasis added. In addition, the testimony states that the Company "is proposing to update the projected rate base amounts ***to replace forecasted information with actuals***, where applicable, and ***provide supporting documentation for those updated actuals as the proceeding progresses***, as well as updates to planned capital." Id. (emphasis added) (citing, Exhibit CLP-ADDITIONS-1, Testimony of David L. Gladey, John P. DiPaola-Tromba, Leanne M. Landry and Jeffrey D. Turano).

The Revenue Requirement Testimony also explains that, in Schedule B-2.1 (Utility Plant in Service) of the SFRs, the Company adjusted the test year balance for ***additions and retirements by individual Plant Account*** through the end of the Rate Year ***utilizing the Company's internal forecasts***." Exhibit CLP-REVREQ-1, at 22 (emphasis added). The Company's testimony further explains that the Company's computation of the proposed rate amendment incorporates a net adjustment of $696 million in the interim period (defined as the period between the end of the Test Year, December 31, 2025, and the start of the Rate Year, July 1, 2027), and of $549 million in the Rate Year (ending July 1, 2028). Id.

In Exhibit CLP-ADDITIONS-1, the Company outlined its plan for providing supporting documentation for the additions and retirements forecasted by individual plant accounts in Schedule 2.1, confirming in-service dates for the forecasted plant additions and retirements. Specifically, the Company stated that the Company "planned to provide supplemental filings throughout the course of the proceeding to update for ***in-service plant additions*** and to update for its anticipated planned plant spending." Exhibit CLP-ADDITIONS-1, at 51 (emphasis added). The Company further stated that the "supplemental filings for ***in-service plant additions*** would include the project costs, in-service amounts and in-service dates, with the final update of in-service plant additions to be submitted prior to the close of the evidentiary record." Id. (emphasis added).

The Company also detailed how it developed the forecasted plant additions presented in Schedule B-2.1 (Utility Plant in Service) of the SFRs. Specifically, the Company described that it adjusted the Test Year ending balance ***utilizing the Company's annual forecasted capital plant additions*** for calendar years 2026 ($544.1 million), 2027 ($632.1 million), and 2028 ($700.5 million) and that, to determine the interim period planned plant additions from January 1, 2026 through June 30, 2027 ($847.8 million), the Company used the ***annual forecasted capital plant additions*** for each calendar year 2026 and 2027 ($544.1 million and $632.1 million, respectively) and ***disaggregated those additions down to the plant account levels***, as well as the additions for each month, using historical and forecasted information to assist in the determination of the weighing across plant accounts and months. Id. at 52 (emphasis added).

Schedule B-2.1 of the SFRs is entitled "Plant In Service Data" and identifies the plant additions and retirements scheduled for the "Interim Period" or January 1, 2026 through June 30, 2027, by specific plant account, including Station Equipment, Communication Equipment, Overhead Conductors and Devices, Underground Conductors and Devices, Line Transformers,

Services, Meters, Structures and Improvements and several other plant classifications. Schedule B-2.2 of the SFRs provides additional detail on forecasted project additions by plant account, including forecasted additions and retirements. These schedules account for the plant additions that the Company expects to place into service in the period January 1, 2026 through June 30, 2027, and tie directly into the computation of the proposed revenue requirement, as described in Exhibit CLP-REVREQ-1, at pages 19-22.

On July 16, 2026, the Company submitted a Motion for Approval of Customer Notice, requesting that PURA approve the customer notice of the proposed rate amendment consistent with the requirements of Conn. Gen. Stat. § 16-19(a) ("Motion No. 11"). On July 28, 2026, PURA granted the motion, in part, subject to certain comments made by the Office of Education, Outreach and Enforcement ("EOE") and the Office of Consumer Counsel ("OCC"). On August 4, 2026, after incorporating those recommendations, the Company submitted a Motion for Approval of Revised Customer Notice ("Motion No. 25), which PURA approved on August 31, 2026. The approved customer notice indicates to customers that the Company is requesting to change its electric delivery rates to increase revenues by $727 million annually, which equates to $451 million, annually, exclusive of the 2018 through March 2025 storm costs (Motion for Approval of Revised Customer Notice, Attachment A). This noticed revenue increase includes the proposed recovery of post-test year plant additions through June 30, 2028.

On August 11, 2026, PURA conducted a Scheduling Conference in this docket at which time the Company outlined its rate filing in the context of collaborative discussion on the potential procedural schedule. Mr. Garrett Murray, the Company's Director of Revenue Requirements, stated that "capital projects are a large component of our rate application" and further described the capital project documentation included with the filing, as well as "the company's proposal for updating actual capital additions throughout this proceeding." Tr. 8/11/26, at 27-28. He further

stated that "the cost of service includes capital additions through June 30th, 2028," and that "includes actual capital additions through December 31st of 2025 and a forecasted plant in service for the period January 1, '26 through January 1, '28." Id. Mr. Garrett further stated that:

> To support the capital placed in service after the test year, we plan on ***updating the supporting documentation*** throughout the proceeding. So on September 15, 2026, the company plans to support actuals through June 30th of 2026, as well as also update planned capital, and then monthly from there on we plan to update on October 15th, November 15th and December 15th. And depending on the procedural schedule that's established here today, if feasible, we provide additional updates while the record is open either through a supplement before hearings or during a Late-File exhibit.

Tr. 8/11/26, at 29 (emphasis added).

On August 28, 2026, subsequent to the scheduling conference, PURA issued a Procedural Order and Notice of Proceedings ("Procedural Order"). The Procedural Order outlined a schedule for the orderly conduct of the proceeding, without making any reference to the Company's stated plan to submit "update the supporting documentation," as discussed at the Scheduling Conference, nor indicating a preference for a process to be followed other than the supplementary filings referenced by the Company.

On September 15, 2026, as indicated previously at the Scheduling Conference, the Company submitted its First Supplemental Additions, updating Exhibit CLP-ADDITIONS-4 and Exhibit CLP-ADDITIONS-6. Specifically, the Company filed documentation detailing costs incurred in January through June 2026 for projects placed in service prior to December 31, 2025, plus 79 projects placed in service through the first six months of 2026. All of these plant additions were included in the forecasted plant amounts shown in Schedule B-2.1 and Schedule B-2.2 of the SFRs.

On September 18, 2026, PURA revised and updated its Procedural Order, again without reference to the Company's actual or planned supplemental filings.

On September 24, 2026, PURA issued a brief correspondence from the Presiding Officer, indicating that the Company's First Supplemental Additions exhibits were "new exhibits," not "annexed" to its Application and "serving to amend or expand the Company's Application," therefore requiring the Company to file a "motion demonstrating good cause ***to amend the Application*** with these filings" (emphasis added). The September 24th correspondence did not describe any legal or factual basis for categorizing the documentary evidence as an amendment to the Rate Application.

On September 28, 2026, the Company submitted a response to the Presiding Officer's correspondence explaining the basis for the Company's approach from a legal perspective, intending to respond to the Presiding Officer's conclusion that an amendment of the Company's Rate Application was necessary. Although disagreeing with the legal conclusion regarding the need for an amendment of the Application, the Company's response stated that "if there is a process that PURA wants the Company to use for filing of the supplemental documentation … the Company will follow that process." Sept. 28th Correspondence, fn.1.

On October 19, 2026, the Company submitted its Second Supplemental Additions, updating Exhibit CLP-ADDITIONS-4 and Exhibit CLP-ADDITIONS-6. The Company made this filing in the same form as First Supplemental Additions filing as the Company's Sept. 28th Correspondence to PURA remained pending. Specifically, the Company filed documentation detailing capital costs incurred in July and August 2026, for projects placed in service prior to July 1, 2026, plus 21 projects placed in service in July and August 2026. All of these plant additions were included in the forecasted plant amounts shown in Schedule B-2.1 and Schedule B-2.2 of the SFRs.

On October 23, 2026, PURA issued further correspondence signed by the full PURA commission. In this correspondence, PURA provided a more comprehensive explanation of its

concerns and legal basis for directing an amendment of the Company's initial Rate Application. By this Motion, the Company hopes to respectfully address PURA's stated concerns, while also explaining the Company's legal concerns with respect to PURA's conclusion that an amendment of the rate filing is appropriate legal path for submitting the supplemental documentary exhibits.

II. October 23rd Correspondence

On October 23, 2026, PURA issued a correspondence in this docket setting forth a valid procedural concern, coupled with certain legal conclusions regarding the Company's submission of documentary evidence supporting its Rate Application. As an initial matter, the Company readily acknowledges PURA's broad authority to structure the procedural requirements for its administrative proceedings. This power is conferred on PURA in both the Uniform Administrative Procedures Act ("UAPA") codified in Connecticut statutory law at Conn. Gen. Stat. § 4-166 *et seq*., and in Title 16. In addition, Connecticut case law recognizes PURA's discretion to make decisions on procedural issues as part of its role in establishing the "orderly conduct" of the administrative proceeding. See, e.g., Connecticut Independent Utility Workers, Local 12924 v. Department of Public Utility Control, 312 Conn. 265, 280-281 (2014) (citing, Conn. Gen. Stat. § 4–177a(d) and providing, in relevant part, that, in contested cases, the presiding officer may take steps "to promote the orderly conduct of the proceedings").

The Company understands and acknowledges PURA's fundamental due process concern, which is that all parties must have adequate time and opportunity to evaluate the Company's proposals and associated exhibits, and to conduct meaningful cross-examination on those exhibits. The Company is not intending in any manner to challenge this principle, nor is the Company intending to cause disruption in a proceeding where it is critically important to the Company to proceed with all due efficiency. In fact, the Company is preparing and submitting the documentation for the very purpose of enabling scrutiny and cross-examination in this rate

proceeding. The Company is seeking only to discern how it can present the evidence that the Connecticut Supreme Court has previously found to be necessary in order to support a prudence finding on capital projects completed after the Test Year and prior to evidentiary hearings, which has been allowed in every rate case conducted by PURA since 2020, and prior. In that regard, PURA's October 23rd Correspondence requiring the filing of a motion is a good practice that will promote the "orderly conduct of the proceeding."

With respect to a potential amendment of the Company's Rate Application, the Company's underlying concern is that the submission of this particular documentary evidence does not warrant or require an amendment of the Company's Rate Application. Fundamentally, the matter at issue is a question regarding the admissibility of evidence, rather than a change or modification of the Rate Application. The differing concepts of an amendment to the Rate Application and the introduction of evidence in a contested proceeding are conflated throughout the October 23rd Correspondence, wherein the Company's submission of the First Supplemental Additions is alternatively characterized by PURA as a "supplement [of] an application;" the "augmentation or supplementing of an application after submission;" a "revision not involving a change to the level of rates;" an "amendment to an application;" "offering documents into the record;" an attempt to "expand the direct case beyond the application;" a "revision or amendment to the application (such as supplemental evidence);" the "filing of an amendment;" an attempt to "admit supplemental evidence" or to "admit evidence;" an effort to meet the burden under Conn. Gen. Stat. § 16-22 "by providing sufficient documentation to support its proposed Application;" and a choice by the Company to "increase the scope of evidence after the initial filing date." Id. at 2-5.

In fact, the procedural question pertains to the admissibility of evidence, which is a point correctly acknowledged by PURA at the Scheduling Conference, where a question arose as to whether the later filing of redacted materials would mean that the Company's Rate Application

was "incomplete." (Tr. 8/11/26, at 98-100). There, OCC's concern was accurately framed by PURA as "you'll have a constrained amount of time to review [the redacted materials] … within the remaining docket procedure. … Isn't that a question of … admissibility as opposed to, rather, whether the application is complete?" Id. at 99-100. As PURA has already suggested in its Sept. 24th Correspondence referencing its ruling on Motion No. 9 (timing of filing of redacted materials), the legal inquiry regarding the later filing of the redacted materials is the same as that pertaining to the First, Second and Third Supplemental Additions.[6] In light of PURA's stated concerns, the Company agrees that it is seeking to submit supplemental documentary evidence to support the forecasted post-test year plant additions included in the original Rate Application. Therefore, the admissibility of evidence is the proper legal inquiry.

Below, the Company respectfully requests that PURA admit the Company's First, Second and Third Supplemental Additions as evidence in this proceeding that will be subject to discovery, cross-examination and rebuttal over the course of the proceeding. The Company is also requesting that PURA reconsider its conclusion that the admission of the documentary evidence constitutes a "revision," "amendment" or "expansion" of the Company's Rate Application, thereby requiring the Company to request to amend its Rate Application. As discussed below, this is not the correct legal conclusion and, if not reconsidered, would create broader implications for the Company's due process rights.

[6] From a content perspective, the filing of redacted materials at a later date than the filing of the underlying unredacted confidential materials is not on par with the filing of supplemental documentation supporting schedules in the Rate Application. However, the Presiding Officer's Sept. 24th Correspondence also draws that correlation, referring to its ruling on Motion No. 9, which set the timeframe for submission of redacted materials subsequent to the Rate Application - without coming to the conclusion that the Company's application was incomplete.

III. Legal Analysis

A. There Is Good Cause to Admit the Company's Documentation to the Evidentiary Record.

1. PURA has authority to admit the documentary evidence into the record.

The Connecticut Supreme Court has found that "[a]dministrative decision-making necessarily includes at least five steps: (1) taking evidence; (2) weighing the accuracy and credibility of the evidence; (3) determining basic facts from a consideration of the evidence; (4) determining whether to infer the ultimate facts mentioned in the controlling statute from the basic facts; and (5) applying the statutory criteria to the findings of ultimate facts." Conn. Natural Gas Corp. v. Public Utilities Control Auth., 183 Conn. 128, 136 (1981). The law in Connecticut is also well-established that PURA's ratemaking must follow the requirements of the Uniform Administrative Procedure Act ("UAPA"), Conn. Gen. Stat. §§ 4-166 through 4-189 for "contested cases,"[7] and, under those requirements, PURA shall afford all parties an opportunity "to … present evidence and argument on all issues involved,"[8] and to "conduct cross examinations required for a full and true disclosure of the facts."[9] Conn. Natural Gas Corp. v. Public Utilities Control Auth., 183 Conn. 128, 133 (1981).

Pursuant to Conn. Gen. Stat. § 4-178, PURA is authorized to receive "any oral or documentary evidence" that is proffered by a party, unless that evidence is "irrelevant, immaterial or unduly repetitious evidence." R.C.S.A. § 16-1-38 similarly provides that PURA may receive "any oral or documentary evidence," while excluding irrelevant, immaterial or underly repetitious evidence." Such evidence is subject to cross-examination as required for full disclosure of the facts. Conn. Gen. Stat. § 4-178(5); R.S.C.A. § 16-1-38(c). PURA has routinely admitted evidence

[7] Conn. Gen. Stat. § 4-166(2).

[8] Conn. Gen. Stat. § 4-177(c).

[9] Conn. Gen. Stat. § 4-178(3).

where the documents sought to be admitted are not "irrelevant, immaterial, or unduly repetitious evidence," and has stated that "requests to submit exhibits into evidence should include an explanation as to the relevance of each exhibit in the proceeding. Docket No. 22-08-08, Application of The United Illuminating Company to Amend Its Rate Schedules, Ruling on Motion No. 61, dated February 22, 2023.

Prior to the instant case, PURA has never reached the legal conclusion that the utility's filing of *any* documentary evidence during the discovery phase to substantiate forecasted costs included in the initial rate application as post-test year plant additions would constitute an amendment of the initial rate application. Nor has PURA directed that such documentary evidence should be submitted by motion, although the Company agrees this is a good process to promote the orderly conduct of the proceeding.

2. The SFRs Expressly Contemplate that Additional Evidence May Be Submitted to Support the SFRs.

Pursuant to R.C.S.A. § 16-1-53a, the Company is required to "complete the standard filing requirements," in connection with an application for "any proposed amendment of its existing rates." Section B of the SFRs, entitled "Rate Base," at Section 2.4, require that the petitioning utility include "Details of Plant Additions and Retirements After Test Year (Schedule B-2.2)." In addition, the SFRs instruct that the Company shall "[p]rovide details of plant additions, by major property grouping between the end of the test year and the rate year."

Further, in the first section, entitled "Introduction," Section 2.5, provides the "Definition of Terms," stating that:

> **Pro Forma Statements** - Pro forma statements are financial statements covering a rate year. Companies shall include a statement in the applicable witness's pre-filed testimony regarding the method used to calculate pro forma amounts, e.g., ***developed by means of a budget, forecast, or annualization.***

(emphasis added). The Company included this statement regarding the method used to calculate the pro forma amounts in Exhibit CLP-REVREQ-1, at 19.

Lastly, in Section 2.3 (Introduction) entitled "Minimum Requirements," the SFRs state the following:

> The SFRs contain ***the minimum information*** that utilities are required to submit with their applications for a change in revenue requirement and rates. ***If the applicant utility believes that additional information is necessary to support its case*** or is proposing a position that requires a departure from the basic schedules (e.g., a special revenue adjustment proposal), ***the utility shall supplement the SFRs to support its position***. In addition, the Department may require utilities to supply information to supplement these requirements ***during the course*** of the investigation of a specific case.

(emphasis added).

Accordingly, PURA's SFRs contemplate the filing of "additional information" by a petitioning utility in order to support its case, identifying that, "if the applicant utility believes that additional information is necessary to support its case … the utility shall supplement the SFRs to support its position." See, SFR Minimum Requirements, Section 2.3. Within the SFRs, there is no indication whatsoever that this "supplementary" evidence shall be included in the initial application, or it will constitute an amendment to the initial filing, if later filed. The Company does agree that PURA is within its discretion to require the filing of a motion in order for there to be a process to admit documentary information, but nothing in the SFRs indicates that submitting supplementary evidence to support information required by the SFRs will constitute an amendment to the Rate Application. To the contrary, the SFRs plainly state that the SFRs are "minimum requirements" and that additional testimony, exhibits, documentation and other materials may be

necessary and can be submitted "during the course" of the investigation.[10] In this case, documentary evidence is necessary to validate the information submitted to PURA on July 14, 2026 in the Company's SFRs.

Specifically, the First Supplemental Additions present the project documentation for known and measurable costs incurred by the Company in the period January through June 2026, for projects placed in service prior to December 31, 2025, plus 79 projects placed in service through the first six months of 2026. The documentation submitted includes the project cover sheet, the project closing report showing a table of the actual charges booked to the job, the Project Authorization Form ("PAF") and Supplemental Authorization Form, as applicable to the project, along with a copy of the approval screen showing that the project was authorized consistent with the relevant PAF and Delegation of Authority. All of these costs were included in the plant additions forecast shown in Schedule B-2.1 and B-2.2 of the SFRs, submitted as part of the Rate Application on July 14, 2026.

The Second Supplemental Additions present the final project documentation for known and measurable costs incurred by the Company in the period July 1, 2026 through August 31, 2026, for projects placed in service prior to July 1, 2026, plus 21 projects placed in service through August 31, 2026. The documentation submitted includes the project cover sheet, the project closing report showing a table of the actual charges booked to the job, the PAF and Supplemental Authorization Form, as applicable to the project, along with a copy of the approval screen showing

[10] Here, the SFRs state that PURA may require supplementary evidence "during the course of the investigation." However, it is important to consider that PURA's conclusion that the Company must seek an amendment of its Rate Application to admit its documentary evidence supporting the SFRs effectively says that the petitioning utility *cannot* submit supplemental evidence at any time during the case (except within the first 30 days), without putting its entire filing into jeopardy in terms of the statutory deadline for issuance of a decision by PURA – while conversely -- PURA and all other parties would retain wide latitude to ask for the same or other bulk evidence over the course of the proceeding. Given the Company's burden under Conn. Gen. Stat. § 16-22, and the fact that Conn. Gen. Stat. § 4-177c(a) grants *all* parties the right to present evidence, this sort of outcome would be extremely prejudicial to the Company and a likely course of appeal.

that the project was authorized consistent with the relevant PAF and Delegation of Authority. The Second Supplemental Additions are included in the plant additions forecast shown in Schedule B-2.1 and B-2.2 of the SFRs, submitted as part of the Rate Application on July 14, 2026.

The Third Supplemental Additions present the final project documentation for known and measurable costs incurred by the Company in September 2026, for projects placed in service prior to September 1, 2026, plus 20 projects placed in service through September 30, 2026. The documentation submitted includes the project cover sheet, the project closing report showing a table of the actual charges booked to the job, the PAF and Supplemental Authorization Form, as applicable to the project, along with a copy of the approval screen showing that the project was authorized consistent with the relevant PAF and Delegation of Authority. The Third Supplemental Additions are included in the plant additions forecast shown in Schedule B-2.1 and B-2.2 of the SFRs, submitted as part of the Rate Application on July 14, 2026.

3. The documentary evidence is necessary for the showing of prudence and excluding this documentation improperly cuts off the Company's right to propose pro forma adjustments specifically recognized by Connecticut case law.

PURA should admit the First, Second and Third Supplemental Additions because these documents are directly relevant to the Company's Rate Application and are critically necessary to the Company in meeting its burden of proof on specific elements of its Rate Application, as well as to ensure that the evidentiary record is complete and consistent with the sworn testimony of the Companies' witnesses provided on July 14, 2026. The documentation presented in the First, Second and Third Supplemental Additions substantiates the costs incurred for in-service plant additions included in the Company's Rate Application on a forecasted basis.

Under PURA precedent, as affirmed by the Connecticut Supreme Court, the Company ***cannot*** prove the prudence of these post-test year capital additions for recovery in this rate case without this documentation. Aquarion Water Company of Connecticut v. Public Utilities

Regulatory Authority, 352 Conn. 381 (2025) ("Aquarion Water Co."). The Court's decision in Aquarion Water Co. is thoroughly on point here. This decision arose from PURA's final decision in Docket No. 22-07-01, Application of the Aquarion Water Company of Connecticut for an Amendment of Its Rate Schedules, March 15, 2023 ("Aquarion Rate Decision"), wherein PURA stated the following regarding post-test year capital additions:

> In recognition of these continued investments, the Authority ***permits utilities*** to make pro forma adjustments to the test year plant-in-service ***for a reasonable period of time*** for "definite, ascertainable expenses maturing or certain to materialize." The Authority applies the same standard of review to pro forma plant adjustments as it does for test year plant in-service. In other words, the Company ***must demonstrate that***: (1) the plant is in service; and (2) the costs were prudently incurred. The pro forma adjustments must also be "***known and measurable***" and ***supported by substantial evidence***, with the burden resting on the utility to make such a showing.

Aquarion Rate Decision at 16-17.

In that case, the Company submitted detailed information on its post-test year capital additions within its SFRs; with discussion of the Company's decision-making process for capital additions proceeding included in written testimony (of Mr. Lawrence), coupled with detailed spreadsheet listings of projects produced through discovery for post-test year projects placed in service. However, PURA rejected ***all of this documentation***, finding this information to be "deficient," on the basis that the evidence allegedly did not "explain[s] ***why*** the expenditures were made, which options were considered, how the costs were managed, or any of the other factors that would allow the Authority to assess the 'good faith and reasonableness' of the management decisions related to the expenditures." Aquarion Rate Decision at 18-19 (emphasis added). Specifically, PURA disallowed recovery of over $60 million of "used and useful" capital investment, stating that:

> By failing to submit ***material evidence*** as to the prudency of capital additions occurring between September 1, 2022, and December 15, 2022, the Company has ***failed to meet its burden*** demonstrating that these capital costs satisfy the standard for a pro forma adjustment to rate base.

Id. at 19 (emphasis added).

In its decision in Aquarion Water Co., the Court reviewed PURA's decision on the project documentation in detail, first acknowledging that "ratemaking is a prospective endeavor, in which PURA makes reasoned estimates about future events to establish a rate that 'reflects a prospective anticipation of what rate will be necessary adequately to compensate' the utility. 352 Conn. 381, at 390-391, citing, Office of Consumer Counsel v. Dept. of Public Utility Control, 246 Conn. 18, 23–24 (1998). The Court further acknowledged that "the test year may be adjusted 'forward for a reasonable period of time' to permit the utility to recover 'definite, ascertainable expenses maturing or certain to materialize during that period of time.'" Id. at 391, citing, Connecticut Natural Gas Corp. v. Public Utilities Commission, 29 Conn. Supp. 379, 390–91 (1971). In summarizing the reasoning for PURA's decision to disallow the post-test year plant additions, the Court expressly referred to PURA's finding that "[n]one of the evidence explains ***why*** the expenditures were made, which options were considered, how the costs were managed, or any of the other factors that would allow [PURA] to assess the good faith and reasonableness of the management decisions related to the expenditures." Id. at 396 (emphasis added).

Ultimately, the Court hinged its conclusion affirming PURA's decision on that exact statement from PURA's decision, holding that "Lawrence's narrative testimony constitutes a discernible, articulable difference in the kind and quality of evidence submitted in support of the test year and preapplication pro forma plant additions…," whereas, "the data provided with respect to the post-application pro forma plant additions can reasonably be seen as ***lacking the particularity and detail*** necessary to ascertain exactly ***why*** the costs were prudently incurred" Id. at 401-402 (emphasis added). In footnote 15 of its decision, the Court expanded on that finding stating that:

> Aquarion contends that there is no principled, coherent distinction between the evidence submitted in support of the different categories of plant additions because Lawrence's prefiled testimony described Aquarion's four stage process for planning, designing, and delivering infrastructure projects, and addressed future plant additions beyond August 31, 2022. We reject this claim as grounds for reversal because Lawrence's general descriptions of Aquarion's four stage process for water infrastructure projects and five year capital investment plan ***are untethered to the facts and lack the particularity and detail that accompanied the narrative description*** of the major test year and preapplication pro forma plant additions.

352 Conn. 381, 402, fn.15 (emphasis added).

Thus, the Court's decision essentially locks in the need for the Company (or any company filing a rate case) to submit all of the project documentation submitted in the First, Second and Third Supplemental Additions to provide the facts with "particularity and detail" that only the project-specific Project Authorization Forms and associated documentation can provide. It is not possible for the Company to provide this detail in testimony for hundreds of projects over a multi-year period. In testimony, the Company cannot explain the details of every one of hundreds of projects, providing the reasons "why" the project was undertaken and/or alternatives considered. Only the project documentation can convey that level of detail, making the project documentation necessary for a showing of prudence in relation to a Rate Application that includes proposed post-test year adjustments. Moreover, the Court has found that PURA is within its discretion to find that – ***without*** that level of detail and documentation – PURA can flat-out disallow those project costs for a failure of documentation.

Conversely, under applicable case law for discovery, a party is required to produce discovery documents if they are "material and necessary to [an] action." Dotson v. Hartford Roman Catholic Diocesan Corp., No. CV106012742S, 2011 WL 1021745, (Conn. Super. Ct. Feb. 17, 2011) (citing Berger v. Cuomo, 230 Conn. 1, 7 (1994)). At this point in the proceeding, there would be no bar on a party *requesting* these documents for production to the record and, in fact, the parties (including PURA) are making requests that involve the production of substantial

amounts of documentation, which the Company is responding to with all due diligence. The only difference with respect to the First, Second and Third Supplemental Additions is that the Company is submitting documentary evidence, on its own accord, consistent with its burden under Conn. Gen. Stat. § 16-22, rather than being asked to produce the documents. However, the documentation remains necessary and appropriate for entry to the record at this point of the proceeding to inform the resolution of issues presented to PURA in the Company's Rate Application. Absent these documents in the record, the Company's due process rights will be impaired and its fundamental right to a fair proceeding will be affected.

Consequently, well-established ratemaking procedures allow the Company to include pro forma adjustments to the test year in its Rate Application, including "known and measurable" costs incurred "forward for a reasonable period of time," where those costs are "definite, ascertainable expenses maturing or certain to materialize during that period of time." Aquarion Water Co., 352 Conn. 381, at 390-91. In this case, the Company's capital costs incurred between January 1, 2026 and December 31, 2026, for projects placed in service prior to December 31, 2025, or during calendar year 2026, meet this definition. Because these costs are incurred *after* the end of the test year in relation to projects placed in service during the test year, or projects that are placed in service during the rate proceeding and presented in the Rate Amendment on a forecasted basis, the project documentation is not fully available at the time of the initial rate application, or even within 30 days of the rate application. Based on PURA's findings in the Aquarion Rate Decision, and the Connecticut Supreme Court's validation of those findings, the Company cannot prove the prudence of those post-test year adjustments – nor that the post-test year costs are "known and measurable" -- without the detailed project documentation, including PAFs, that describe ***why*** projects were undertaken, what alternatives were reviewed, what the benefits of the projects may be, and how much cost was actually incurred.

As a result, preventing the submission of this evidentiary documentation effectively terminates the Company's right to propose proper, close-in-time, post-test year adjustments, although these adjustments are necessary to incorporate used and useful, prudently incurred capital additions in rates, causing a tangible loss of value to the Company that ***cannot ever be restored*** due to the fact that in-service capital projects will continue to depreciate until such time that the costs are incorporated into base rates in a future rate proceeding. Accordingly, there is good cause for PURA to admit the project documentation supporting its forecasted post-test year adjustment.

4. PURA has previously found that the admission of evidence can properly occur during the discovery period.

With respect to the *timing* of the submission of evidentiary exhibits within the context of a rate proceeding, PURA has previously held that: [11]

> [R]equests to submit substantial new evidence ***during or just before hearings*** disrupts the administrative process and may prejudice the rights of parties and intervenors….
>
> Moving forward and for purposes of administrative efficiency and fairness, parties and intervenors ***should submit evidence during the discovery period*** to permit sufficient time for review by other parties and intervenors. Absent good cause, the Authority may deny ***untimely*** requests to submit evidence into the record.

Id. at 2 (emphasis added).

With respect to timing and volume, the October 23rd Correspondence from PURA asserts that, in this case, "the scale of the underlying application" and "the magnitude of the Company's proposed amendments," require PURA to reconsider its past practices and implement a more orderly process to ensure fundamental fairness for all parties and intervenors, asserting that the "15,000 pages" of supplemental project documentation is in addition to "300,000 pages" already submitted by the Company as part of its Rate Application, implying an undue burden to PURA

[11] In its Ruling on Motion No. 61, PURA noted that it was allowing the proffered exhibits because parties and intervenors waived objection to the exhibits "during the February 17, 2023 hearing," which was the first evidentiary hearing day in Docket No. 22-08-08.

and other parties to the proceeding. October 23rd Correspondence at 4. However, a critical point here is that PURA has been conducting prudence reviews for the Electric System Infrastructure ("ESI") factor on an annual basis. This has had a profound effect of limiting the project documentation that is necessary for the parties to review in this proceeding. Specifically, Exhibit CLP-Exhibit-4 lists 1,671 unique projects, placed in service through December 31, 2025, of which approximately **83%** of the projects, or 1,390 projects were ***already subject to a prudence review*** and included in rate base in the annual contested ESI proceedings. This means that the bulk of the "300,000 pages" referenced by PURA have already been submitted to PURA in past proceedings in relation to capital projects already deemed prudent. In fact, only 281 projects placed in service prior to December 31, 2025, with project costs incurred prior to that date, require original review in this docket.

In addition, the documentation submitted as part of the First, Second and Third Supplemental Additions encompasses only 120 projects included in the forecast of plant additions and placed in service in the period January 1, 2026, through September 30, 2026. The remainder of the project documentation pertains to projects placed in service prior to the end of the test year, December 31, 2025, in circumstances where the Company has incurred "carryover costs" during calendar year 2026, which means that PURA is already contemplating the prudence review on these projects as part of the test year. Although there is no question that resources will need to be applied to the review of this documentation on a limited time frame by PURA, OCC and potentially other participants in the docket, the Company stands ready to do whatever it can to facilitate that review. Moreover, determining the prudence of capital projects is the central proposition for a distribution rate proceeding, particularly where PURA has made a determination that prudence ***cannot be proven*** unless the applicant provides project documentation with sufficient "particularity and detail" regarding the specifics of each individual project undertaken by the

Company each year.[12] Accordingly, a practice of using motion filings to submit supplemental evidence that all parties can comment on, is warranted and appropriate.

⇒ *Direct Pre-Filed Testimony of OCC*

With respect to other parties, it is important to note that, on October 21, 2026, OCC submitted direct pre-filed testimony providing recommendations on the Company's proposal in its Rate Application to recover "Planned Plant Additions in 2026 and 2027" (Direct Testimony of Nikhil Balakumar, at pages 90-92). There, among other reasonable critiques, OCC's witness testifies that:

> PURA should therefore include in rate base only plant completed, in service and documented ***through the Company's final supplemental filing*** before the record closes, and exclude all forecasted additions. My recommendations on plant will be finalized based on that filing.

(page 92, emphasis added).

The Company appreciates OCC's accurate acknowledgement of the Company's proposals associated with its Rate Application and the Company assumes that OCC and its witness are relying on PURA practice and precedent in ***all recent rate cases*** to accept supplementary documentation during the discovery phase of the docket. This leads to two important points. First, the Company's filings on September 15, 2026 and October 19, 2026, did allow OCC to obtain a portion of the project documentation prior to its filing of direct testimony, which the Company hopes assisted in the preparation of OCC's direct testimony. Second, the Company has the opportunity to file rebuttal testimony on November 18, 2026, and it is squarely within the

[12] 352 Conn. 381, 402, fn.15. The Company does not challenge the necessity of this review. The production of project documentation is also a rigid requirement in Massachusetts and disallowances have occurred for a failure to produce the necessary documentation. However, it does mean that PURA's rate-case processes have to be structured to provide for this review, while preserving the rights of all parties, including PURA and the Company. A Motion to Admit Evidence is the proper method for balancing these interests.

Company's procedural rights to submit the First, Second and Third Supplemental Additions as part of its Rebuttal testimony in response to OCC, which it is planning to do.

Specifically, in response to OCC's testimony, the Company is planning to exercise its existing procedural due process and statutory right to submit rebuttal testimony addressing OCC's recommendation that "only plant completed, in service and documented" through this proceeding be included in base rates, which the Company plans to limit in rebuttal testimony to plant additions through December 31, 2026, rather than further on through the proceeding. The Company has decided that it will not file any further supplemental additions after January 15, 2027 (for project documentation through December 31, 2026), in order to make sure all documentation is on the record prior to the start of evidentiary hearings.[13] This schedule will assure that there is time for cross-examination of the Company's project documentation at some point during the evidentiary hearing phase.

Lastly, PURA's October 23rd Correspondence states that it is necessary for the Company to file a motion demonstrating good cause for the admission of the supplemental exhibits because "parties and intervenors may have reasonable concerns with preparing their case-in-chief and how these supplements may impact their review of the Company's Application in relation to the docket schedule." October 23rd Correspondence at 5. However, no party or intervenor other than OCC has raised any issue with the Company's capital additions in their "case-in-chief." Of course, all parties and intervenors, as well as PURA, have the right to cross-examine the Company on any and all of these materials, even if not referenced in testimony comprising their "case-in-chief."

[13] If PURA does not adopt the PBMRP in the final result, or does not otherwise provide for recovery of capital additions after January 1, 2027, the Company's expectation is that it will need to file a sequential rate case to incorporate those plant additions for 2027 into rates. Either way, the Company recognizes that the administrative efficiency of this proceeding necessitates a cut-off of December 31, 2026 for production of evidence supporting the post-test year adjustments listed in the Rate Application.

B. Barring the Entry of the Supplemental Documentation Contravenes the Company's Due Process Rights for Several Reasons.

In its October 23rd Correspondence, PURA acknowledges that the Company has submitted the documentary evidence to the record as part of the Company's efforts to meet its burden under Conn. Gen. Stat. § 16-22 "by providing sufficient documentation to support its proposed Application." October 23rd Correspondence at 5. However, PURA characterizes that effort as the Company "choos[ing] to increase the scope of evidence after the initial filing date" and that the parties and intervenors "must increase their scope of review without a corresponding increase in the amount of time afforded to do so." Id. The Company understands and acknowledges this concern, although the actual scope of the review associated with the Company's documentation is not as broad as might be imagined given the impact of the ESI prudence reviews (discussed below). As noted above, the supplemental filings add only 120 projects to the 281 projects commenced and completed prior to December 31, 2025, for review in this proceeding, totaling 401 capital projects (netting out the projects already subject to a prudence review through the ESI mechanism). As noted above, the total number of projects placed in service prior to December 31, 2025, was approximately 1,671 projects -- resulting in circumstances where only approximately 25% of this amount is within the scope of this proceeding.

In addition, PURA acknowledges that it "***has*** admitted supplemental evidence offered by the applicant through the close of the evidentiary record, without requiring or ruling on motions," in previous cases, which it not only has done for Eversource, but also has done in all of Avangrid's recent rate cases – as it should. Id. at 4. In addition to the Yankee Rate Decision, PURA has consistently allowed documentation of capital projects completed between the test year and evidentiary hearings in all its recent rate decisions. This practice enables utilities to provide necessary support for pro forma adjustments to Test Year plant-in-service, provided the additions are used and useful and the costs prudently incurred. These dockets include Docket No. 24-10-

04, Application of The United Illuminating Company to Amend Its Rate Schedule, Decision at 25-28 (March 3, 2026); Docket No. 23-11-02, Application of Connecticut Nat. Gas Corp. and the Southern Connecticut Gas Co. to Amend Their Rate Schedule, CNG Decision at 16-20, SCG Decision at 15-19 (November 18, 2024); Application of Connecticut Water Co. to Amend Its Rate Schedule, No. 23-08-32, Decision at 15-20 (June 28, 2024); Docket No. 22-08-08, Application of The United Illuminating Company, Decision at 15-19 (August 25, 2023); Application of Aquarion Water Co. of Connecticut to Amend Its Rate Schedule, No. 22-07-01, Decision at 16-22 (March 15, 2023). There was no amendment of the initial rate application required in these cases.

PURA's established practice is also consistent with Connecticut judicial precedent. As the Connecticut Superior Court has explained:

> That a company should be permitted to adjust the test year forward for a reasonable period of time where definitely ascertainable expenses are involved during such future period is a matter not seriously open to challenge. The mere fact that proposed adjustments are made up to eight and one-half months beyond [the Test Year], would not in and of itself alone be improper if these adjustments involved definite, ascertainable expenses maturing or certain to materialize during that period of time. Such expenses of course must not be based upon speculation or contingencies that are likely, but not certain, to occur and must bear a realistic, relevant relationship to the effective date of the proposed rate increase so that the company will not be collecting higher rates in advance of the incidence of the expenses in question.

Connecticut Nat. Gas Corp. v. Pub. Utils. Comm'n, 29 Conn. Supp. 379, 390–91 (Super. Ct. 1971).

Both Eversource and Avangrid have repeatedly asked for PURA to set a standard of documentation so that the utility companies can have guidance as to what type of documentation is needed for the prudence showing and so that PURA and other parties can obtain what they need, when they need it in order to conduct their cases. However, PURA has not responded to those requests. See, e.g., Docket No. 24-10-04, Application of the United Illuminating Company for Amendment of Its Rate Schedules, (Hearing Tr. 5/02/2025, at 1212-1213); Docket No. 23-11-02,

Application of Southern Connecticut Gas Company to Amend Its Rate Schedules, (Hearing Tr. 4/29/26, at 371).

Now, in this case, more than 60 days after the Company filed its Rate Application incorporating recovery of the cost of plant additions in calendar year 2026 – and 30 days after the Company properly raised the issue at the Scheduling Conference, PURA asserts that it is not bound by its previous decisions ***to admit evidence*** through the close of the evidentiary record." Id. at 4 (emphasis added). In its October 23rd Correspondence, PURA states that this change in practice – mid-course to the Company's rate case, is consistent with Connecticut case law, as follows:

> [The] courts have recognized that agencies are not necessarily bound by prior decisions or policies, so long as a change in such prior practices is reasonable and deliberate. "If a reviewing court is satisfied that the administrative agency has provided a reasoned analysis for departing from its own established policy indicating that prior policies and standards are being deliberately changed and not casually ignored, so that agency's path may reasonably be discerned, the court will affirm the agency's decision." Therefore, the Authority is not necessarily bound by its previous decisions to admit evidence through the close of the evidentiary record.

October 23rd Correspondence at 4, citing, The United Illuminating Co. v. Pub. Utilities Regulatory Auth., No. HHB-CV-23 6081616-S, 2025 WL 842228, at *8 (quoting Gill v. Brescome Barton, Inc., 142 Conn. App. 279, 289 (2013)); see also GenConn Energy, LLC v. Pub. Utilities Regulatory Auth., 348 Conn. 532, 552 (2024) (noting the agency provided "an adequate and full explanation . . . for the reasons behind the change.").

However, PURA does not refer to the most recent decision of the Connecticut Supreme Court in The Connecticut Light and Power Company v. Public Utilities Regulatory Authority, 354 Conn. 507 (2026) ("CL&P v. PURA"), which specifically referenced the Court's own prior decision in Aquarion Water Co., regarding PURA's change of practice on the evidentiary showing for a prudence determination. See, 354 Conn. 507, 534, fn.20. In that case, the Court reviewed PURA's decision to conduct a prudence review of the Company's response to a Priority 1

emergency call in Norfolk, CT and to implement a 30-minute deadline for response to emergency "wires down" calls, in an uncontested proceeding without providing any proper notice of a prudence review and without establishing the new 30-minute deadline in a contested proceeding. PURA defended its authority to conduct a prudence review in an uncontested case with the claim that, although its *usual practice* was to make a prudence determination in a contested case, there is no statutory or regulatory requirement for it to do so. In response PURA's claim that it can vary from its "usual practice," the Court stated, as follows:

> We note that this is the second case in the past year in which a regulated entity has argued that PURA effectively changed the rules of the game without prior notice. Although PURA's past practices do not necessarily bind it in subsequent proceedings; PURA should understand that ***regulated entities may adjust their conduct and evidentiary presentations in reliance on those past practices***. In that regard, ***the absence of advance notice of material changes in its approach*** might, in some circumstances, raise concerns about the fairness of the proceeding.

354 Conn. at 534, fn.20 (emphasis added), citing, Aquarion Water Co., 352 Conn. 381, 398–402 (2025*)* (addressing claim that PURA, without notice, required greater evidentiary showing to establish prudence for certain plant additions than for others within same proceeding); GenConn Energy, LLC v. Public Utilities Regulatory Authority, 348 Conn. 532, 551–52 (2024); Dept. of Homeland Security v. Regents of the University of California, 591 U.S. 1, 30, 140 S. Ct. 1891 (2020) ("[w]hen an agency changes course ... it must be cognizant that [long-standing] policies may have engendered serious reliance interests that must be taken into account" (internal quotation marks omitted)).

In the most recent Yankee rate proceeding, PURA stated:

> [PURA] ***permits*** utilities to make pro forma adjustments to the Test Year plant in-service ***for plant additions identified in the rate amendment application*** but made after the Test Year. Specifically, the Company is permitted to include new plant additions, provided the company can demonstrate that (1) the plant is used and useful and (2) the costs were prudently incurred. The Company is permitted to submit evidence to meet this evidentiary burden through the close of the record; however, projects ***first identified after the filing of the rate application*** may constitute an amendment to the Application subject to Conn. Agencies Regs. § 16-

1-58.

Docket No. 24-12-01, Application of Yankee Gas Services Company d/b/a Eversource Energy to Amend its Rate Schedules, Decision at 23, November 5, 2025 (emphasis added).

Together, the Aquarion Rate Decision and subsequent decision of the Connecticut Supreme Court on appeal cemented the concept that a company may propose post-test year changes, including capital additions made between the end of the Test Year and the close of the evidentiary record; however, detailed project documentation is necessary to overcome the risk that PURA will disallow those costs for a lack of "particularity and detail" where it is not possible to provide that information on a project-specific basis in testimony. In addition, the Yankee Rate Decision was issued on November 5, 2025, only eight months prior to the filing of the Company's Rate Application in this proceeding, affirming almost verbatim these two principles and adding that a company will have the opportunity to submit evidence to demonstrate that post-test year plant additions are "used and useful" and "costs were prudently incurred," where those plant additions are identified in the initial Rate Application. The Company adhered to, and relied on, all of this guidance in good faith. Yet, the conclusion now reached by PURA in its October 23rd Correspondence is that it "is not necessarily bound by its previous decisions to admit evidence through the close of the evidentiary record and that the Company must amend its Rate Application to accommodate this documentation. October 23rd Correspondence at 4.

Here, that variation from established practice without any notice prior to the Company's Rate Application does, in fact, raise concerns regarding fairness and due process for the Company. The Company relied on PURA's prior practice and directives in the Yankee Rate Decision, "adjusting its conduct and evidentiary presentations" to match PURA's prior directives. In addition, the absence of any advance notice of this material change in approach prejudices the Company in two important respects:

1. Without this documentary evidence, the Company will lose the ability to prove that its post-test year plant additions are used and useful and that the costs were prudently incurred and are therefore known and measurable and appropriate for recovery. At this point, the Company cannot go back and produce different documentation or a different presentation of evidence with the Rate Application. This would have had to be known to the Company months in advance, whereas the Yankee Rate Decision was issued eight months prior and confirmed the process that the Company has followed. Without the ability to document these projects, the Company is unable to meet the standard for a showing of prudence from Aquarion Water Co. for nearly $850 million of capital investment to be made through June 30, 2027, or nearly $545 million through December 31, 2026.

2. The Company's entire PBMRP is founded on the assumption that 2026 capital additions will be incorporated into base rates in this proceeding, consistent with PURA's practice in all prior rate proceedings. If 2026 capital additions are excluded from base rates, then it is not possible for the Company to commit to a stay-out period and the Company's comprehensive proposal for the implementation of the PBMRP is unworkable, or at a minimum, would have needed to be designed differently. The Company cannot carry a "gap" year of capital investment without recovering that revenue requirement for over four or five years until rates are set again because it will undermine the incentives inherent in the PBR plan from the beginning, representing approximately 100 basis points of return on equity.[14]

[14] The Company's proposed F Factor contemplates recovery of plant additions starting July 1, 2027 through that component of the PBMRP.

C. PURA Should Reconsider Its Conclusion that an Amendment to the Rate Application is Necessitated in these Circumstances.

In the October 23rd Correspondence, PURA concludes that an amendment to the Company's July 14, 2026 Rate Application is necessary. However, as noted above, PURA's correspondence conflates two distinct concepts of an amendment to the Rate Application and the introduction of evidence in a contested proceeding.[15] These concepts are distinct because the "amendment" of a rate application is a relatively serious circumstance given the applicability of the statutory timeframe for investigation of the rate application, whereas the submission of evidence supplementing the initially filed rate application is not tied to any overarching treatment of the rate application itself.

In that regard, the UAPA does not encompass provisions authorizing PURA-directed amendments to a petitioner's application. Rate amendments are addressed in Title 16, which sets requirements for notifying customers of the form of the amendment – focused on assuring that customers are made aware of the *rate impact*, and if greater than five percent, the notice must "describe in general terms any such rate or charge and the amount of the proposed increase." The specific language is as follows:

> Each electric distribution, gas or telephone company filing a proposed amendment shall also file with the authority ***an estimate of the effects of the amendment***, for various levels of consumption, on the household budgets of high and moderate income customers and customers having household incomes not more than one hundred fifty per cent of the federal poverty level.
>
> Each public service company shall notify each customer who would be affected by the proposed amendment, by mail, at least one week prior to the first public hearing thereon, but not earlier than six weeks prior to such first public hearing, that an

[15] As noted above, the Company's submission of the First Supplemental Additions is alternatively characterized as a "supplement [of] an application;" the "augmentation or ***supplementing of an application*** after submission;" a "***revision*** not involving a change to the level of rates;" an "***amendment*** to an application;" "offering documents into the record;" an attempt to "***expand the direct case*** beyond the application;" a "***revision or amendment*** to the application (such as supplemental ***evidence***);" the "filing of an ***amendment***;" an attempt to "admit supplemental ***evidence***" or to "admit ***evidence***;" an effort to meet the burden under Conn. Gen. Stat. § 16-22 "by providing sufficient documentation ***to support its proposed Application***;" and a choice by the Company to "increase ***the scope of evidence*** after the initial filing date." October 23rd Correspondence at 2-5 (emphasis added).

> amendment has been or will be requested. Such notice shall also indicate (1) the date, time and location of any scheduled public hearing, (2) a statement that customers may provide written comments regarding the proposed amendment to the Public Utilities Regulatory Authority or appear in person at any scheduled public hearing, (3) the Public Utilities Regulatory Authority telephone number for obtaining information concerning the schedule for public hearings on the proposed amendment, and (4) ***whether the proposed amendment would, in the company's best estimate, increase any rate or charge by five per cent or more***, ***and, if so, describe in general terms any such rate or charge and the amount of the proposed increase***.

Conn. Gen. Stat. § 16-19(a) (emphasis added).

Consequently, where a utility submits a rate application to PURA requesting a revenue increase and putting forth other financial and non-financial proposals, and subsequently makes a change to the "estimate of the effects of the amendment" or to the proposed "increase" of "any rate or charge," this type of change could potentially trigger the need for an "amendment" to the initial filing because the notice to customers would have to be modified accordingly. That is, by its very form, an "amendment" to the Rate Application would be a change to the "estimate of the effects of the amendment," thereby triggering the need for additional or modified notice to customers. These circumstances do not exist here.

Here, PURA has approved the customer notice referencing a $727 million revenue increase (or $451 million without storm costs), which includes the impact of the proposed post-test year rate adjustments for in-service plant additions. Not one aspect of the "estimate of the effects of the amendment" associated with the Company's Rate Application is changed, modified or influenced in any manner by the submission of the documentation. In fact, if the Company ***did not*** submit the documentation – it would have the impact of modifying the Company's Rate Application because, under the precedent of the Aquarion Rate Decision and Aquarion Water Co. decision from the Connecticut Supreme Court, the Company's proposed post-test year adjustment

would be invalid as without adequate evidentiary support and failing to constitute a "substantially complete" application.

With respect to PURA's regulations, PURA references a sequence of regulations in its October 23rd Correspondence in support of its conclusion that the Company's supplemental documentation constitutes an "amendment" of the Rate Application. However, these regulations do not stand for the propositions that PURA is attempting to assert. For example, PURA first states that it disagrees with "the Company's interpretation" of R.S.C.A § 16-1-51 and 16-1-52, which PURA asserts is that: "these regulations confer a right to supplement an application 'at any point during the proceeding, so long as the materials do not alter the requested revenue requirement.'" (October 23rd Correspondence at 2). However, there is no citation for this alleged quotation from the Company's September 28th Correspondence. The Company did not state that R.S.C.A § 16-1-51 and 16-1-52 "confer a right to supplement an application 'at any point during the proceeding, so long as the materials do not alter the requested revenue requirement,'" and this is not the Company's perspective.

Instead, the Company's statement is "there is no change to the Company's proposed revenue requirement, as filed; therefore, no amendment is required," caused by the submission of documentary evidence substantiating known and measurable post-test year adjustments presented on a forecasted basis in the SFR schedules. Sept. 28th Correspondence at 2. This statement does not "interpret" or contradict either R.S.C.A § 16-1-51 or 16-1-52. To the contrary, these two sections align with the Company's position. Specifically, § 16-1-51 is entitled "Purpose of application" and states that "the petition or application and annexed materials will be treated by the commissioners as a ***substantially complete*** statement of the case in chief of the applicant or petitioner" (emphasis added). "Substantially" complete is not "fully" complete and the very existence of this statement contemplates that something in the application may be left open or less

than fully complete, although expected to be complete to a significant extent. R.C.S.A. § 16-1-52 is entitled "Additional evidence" and states that "[t]he enumeration of required items hereinafter set forth as the ***minimum evidentiary submission*** in the following sections ***shall not preclude the submission of additional evidence*** hereunder" (emphasis added). This statement expressly contemplates the submission of additional evidence, consistent with the Company's position.

PURA further states that R.S.C.A § 16-1-46(b) defines the term "annexed materials" to mean "exhibits, sworn testimony, data, models, illustrations and all other materials that the petitioner or applicant deems necessary to support the granting of the petition or application," which "shall be attached to the petition or application." October 23rd Correspondence at 2 (emphasis in original). PURA further states that "this definition is within the regulation that defines the form of the *filing* of petitions or applications, meaning the point in time at which "annexed materials" are "attached to the application is the filing of the application." Id. Thus, according to PURA, "Annexed Materials" are those documents attached to and submitted with the application. Id. However, it is unclear how this terminology is probative of the question at issue.

To start with, this reading completely ignores the fact that R.S.C.A § 16-1-46 starts out by saying that "[t]he form to be followed in the filing of petitions and applications under this section ***will vary to the extent necessary to provide for the nature of the legal rights, duties or privileges involved therein***. Nevertheless, all petitions and applications ***shall include*** the following components," indicating that this is the minimum listing of items that shall be included in an application.

Further, PURA's interpretation that the provision in R.S.C.A § 16-1-46(b) requires the "petitioner or applicant" to "attach" any and all evidence that might be necessary to carry a legal burden under Conn. Gen. Stat. § 16-22 with the initial application as an "annex" would effectively bar a petitioner or applicant from presenting any supplementary evidence at any time during a

proceeding, if not "annexed" to the petition at the outset. Here, the Company clearly included "exhibits, sworn testimony, data, models, illustrations" and all other information that the Company deemed necessary to support its application with its Rate Application, filed on July 14, 2026. Importantly, within this "annexed" material, the exhibits and sworn testimony described the additional documentation that the Company planned to produce to meet its burden of proof, consistent with a "substantially complete" rate filing. If PURA is interpreting this definition as somehow barring the petitioner's submission of *any* other evidence throughout the course of the entire proceeding, this would be an unusual and unreasonable reading of the regulation, which is internally inconsistent with other terms of the regulation and that would fail to comport with law pursuant to Conn. Gen. Stat. § 4-177c and § 16-22. PURA has never made any such statement that this is its requirement for rate filings.

More specifically, Section 4-177c(a) states in relevant part that, "In a contested case, each party . . . shall be afforded the opportunity . . . at a hearing, to respond, to cross-examine other parties, intervenors, and witnesses, ***and to present evidence and argument on all issues involved***" (emphasis added). As a result, PURA's interpretation would violate CL&P's right under that statue "to respond" to "other parties, intervenors, and witnesses," at a minimum, through the submission of rebuttal testimony that has been authorized by the procedural schedule. PURA has made it eminently clear that the showing of prudence for post-test year adjustment cannot be demonstrated without documentation of capital projects and that documentation is not all available until *after* the initial filing in relation to post-test year adjustments, but also projects placed in service during the test year that incur additional "carryover costs" in subsequent months. Therefore the "nature of the legal rights, duties or privileges involved," requires a supplementary filing and without that filing, the applicant's due process rights are seriously impaired.

Moreover, in its October 23rd Correspondence, PURA asserts that R.S.C.A § 16-1-51 "discourages actions to augment or supplement an application after submission" by stating that the "application and annexed materials will be treated by the commissioners as a substantially complete statement of the case in chief of the applicant." Id. at 2. However, if PURA's interpretation of R.S.C.A § 16-1-46(b) is correct that any and all evidence required by the applicant must be "attached" to the application as an "annex," then there would be no need for R.S.C.A § 16-1-51 to exist because every application shall be fully "complete" as filed. The very fact that R.S.C.A § 16-1-51 contemplates that the initial application may only be "substantially complete" and not "fully complete" indicates the expectation that additional information may be necessary or appropriate to meet the applicant's burden, as expressly stated in R.S.C.A § 16-1-52 (entitled "Additional evidence").

With respect to R.S.C.A § 16-1-52, stating "[t]he enumeration of required items hereinafter set forth as the minimum evidentiary submission in the following sections shall not preclude the submission of additional evidence," PURA claims that this is not an indication that "additional evidence" may be submitted, but rather is a "conclusion" that "[n]either of these provisions address the augmentation or supplementing of an application after submission," referring to R.S.C.A § 16-1-51 and R.S.C.A § 16-1-52. October 23rd Correspondence at 2. Although it is factual that neither R.S.C.A § 16-1-51, nor R.S.C.A § 16-1-52 use the words "augmentation" or "supplementing" in relation to an application after submission, it is also factually accurate that neither regulation supports the proposition that an application must be "fully complete" and that no additional evidence may be submitted at any time by a petitioner or applicant. Nor does either of these regulations prohibit the filing of additional evidence germane to the petition or application and – to the contrary – both regulations imply that there could be more to come.

Similarly, PURA quotes R.S.C.A § 16-1-41 as stating that "the public service company's direct case shall be ***limited substantially*** to the statement of application and the exhibits and other materials annexed thereto unless the commissioners or the presiding officer shall rule otherwise for good cause shown." October 23rd Correspondence at 2 (emphasis added). PURA states that these regulations promote efficiency and fairness by requiring applications to be a "substantially complete statement of the case." Id. The Company has no disagreement that these regulations certainly strive to "promote efficiency and fairness" but the regulations do so with reference to a "substantially complete" statement of the case, not "fully complete" and similarly references that the petitioner's "direct case shall be limited substantially," not "wholly" or "exclusively," as PURA suggests. Consequently, these regulations do not support PURA's proposition that an amendment of the Rate Application is required. Instead, these regulations give more weight to the Company's inherent right to submit evidence into a contested proceeding after its initial petition or application, subject to PURA's authority to decide when and how that evidence may be offered (i.e., admissibility).

With respect to R.S.C.A § 16-1-58, PURA states that this regulation "specifically governs and restricts amendments to an application," allowing an applicant to "revise the application" within the first 30 days, as of right. October 23rd Correspondence at 3. PURA further asserts that two types of revisions are allowed, which are "(1) a documentary amendment or supplement and (2) a change to the "level of rates or the revenue requirement." Id. However, in fact, only item #2 is mentioned in the regulation. There is no such statement in the regulation that an allowable revision is "a documentary amendment or supplement," lending weight to the Company's position that it is a change to the "level of rates or the revenue requirement," that mandates an amendment.

On that point, PURA asserts that the Company's construction of R.S.C.A § 16-1-58, suggesting that an amendment is unwarranted because the Company is not changing its proposed

revenue requirement, is too narrow because it would render the first two sentences of R.S.C.A § 16-1-58 superfluous and contradict R.S.C.A §§ 16-1-41 and 16-1-51. Id. at 3. However, the first two sentences of R.S.C.A § 16-1-58, state that:

> During the first thirty (30) days after the date on which the rate application is filed the applicant may revise the application. If the revision pertains to an amendment to the level of rates or the revenue requirements, then the revised application shall contain a complete revised statement and revised schedules for the proposed increases or changes in the existing rate schedule

Nothing about the Company's position is rendering these two sentences "superfluous." The second sentence here plainly states "[i]f the revision pertains to an amendment ***to the level of rates or the revenue requirements***, then the ***revised application shall***…" This language directly supports the Company's explanation that an amendment would apply in circumstances where there is a "change to the level of rates or revenue requirements," which are not the circumstances here. PURA can declare the Company's explanation "too narrow," but it does not change the fact that the Company is quoting verbatim from the regulation. Rather than rendering these two sentences "superfluous," the Company's explanation sticks to the actual language of the regulation.

Nor is there any contradiction with R.S.C.A §§ 16-1-41 and 16-1-51. R.S.C.A §§ 16-1-41 and 16-1-51 use the language "limited substantially" and "substantially complete," indicating only that the Company's rate application is complete to a significant extent or limited to the direct case to a significant extent. There is no contradiction where the Company is seeking to admit evidence to substantiate post-test year adjustments listed in compliance with PURA's SFRs; where that evidence is not available until after the initial filing; and where PURA has consistently allowed the submission of that evidence after the initial filing in other cases and not found such submission to require an amendment of the rate application.

Along these same lines of illogic, PURA states that the Company's interpretation would also conflict with R.S.C.A §§ 16-1-38 and Conn. Gen. Stat. § 4-177c, both of which require PURA

to consider *the exclusion of evidence* that may be irrelevant, immaterial, unduly repetitious, or may breach a privilege recognized by law. Id. at 3 (emphasis added). The information is not "irrelevant, immaterial, unduly repetitious," and nor will it breach a privilege. PURA offers no explanation as to how this could possibly be the case. If it was irrelevant or repetitious, the Company would not be seeking to introduce the evidence at all.

Lastly, PURA gets to the crux of the issue, which is that the practice that PURA has allowed in all past rate proceedings, which is "offering documents into the record in a contested case via correspondence, rather than a motion," does, in fact, deprive PURA of "a mechanism to determine admissibility, and likewise deprives other parties of the opportunity to object." Id. However, the remediation for this "deprivation" is a motion for admission of evidence, not an amendment to the rate application. Requiring an amendment of the Rate Application is not procedurally correct – and not supported by law or regulation, given the nature of the evidentiary material.

PURA states that it adopts the interpretation of R.S.C.A §§ 16-1-41 and 16-1-58 that "revisions not involving a change to the level of rates are subject to the 30-day as-of-right period and that any such revisions filed after the 30-day period may be allowed by the Authority ***for good cause*** in accordance with applicable law and due process" (emphasis added). Further, PURA states that "for administrative efficiency, such amendments shall be submitted as a motion that includes an explanation as to why good cause exists for the amendment…." October 23rd Correspondence at 4. By the filing of this Motion to Admit Evidence, the Company is respectfully agreeing with PURA that it should have a "mechanism to determine admissibility" of the supplemental evidence so that other parties have the opportunity to object (or to request procedural opportunities necessary to support their examination). This Motion to Admit Evidence demonstrates good cause to admit the documentary evidence and addresses PURA's concerns for fairness and due process, which the Company agrees with, without the impairment of the

Company's due process rights that would attach to an "amendment" of the Rate Application. Accordingly, PURA should reconsider its legal conclusion that an amendment to the Rate Application is necessary.

IV. CONCLUSION

Accordingly, for the reasons set forth herein, the Company respectfully requests that PURA reconsider its legal conclusion that the Company is required to amend its Rate Application in order to submit the documentary evidence and, after comment by other parties and intervenors, admit the First, Second and Third Supplemental Additions as evidence in support of the Company's Rate Application.

RESPECTFULLY SUBMITTED,

THE CONNECTICUT LIGHT AND POWER COMPANY d/b/a EVERSOURCE ENERGY

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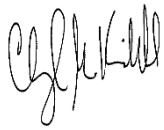

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CERTIFICATION

I hereby certify that a copy of the foregoing was sent to the Public Utilities Regulatory Authority and to the official service list in this proceeding in Compliance with Conn. Regs. §16-1-15, as amended.

Vincent P. Pace

Vincent P. Pace
Commissioner of the Superior Court