Date Filed: October 27, 2026

Witness: Ronald S. Smith
Request from: ALLCO

Question:

(Follow-up to ALLCO-066 — disclosure to the external auditors and to the Chief Executive Officer's assistant.) With respect to the "two individuals from the Company's external auditing firm" who received the final Load Settlement Report on January 7, 2026: (a) identify the firm and each individual's role; (b) state whether the firm or those individuals were retained by, or were acting at the direction of, the Company's counsel in connection with legal advice, and produce the engagement letter or other instrument under which they received the report; (c) state whether the report, its findings, or information derived from it was used in the audit or review of the financial statements of Eversource Energy or of the Company, in any management-representation letter, or in any communication with the audit committee; and (d) state whether the Company contends that disclosure to its independent auditors did not waive the attorney-client privilege it asserts, and the basis for that contention. With respect to the Chief Executive Officer's assistant, state the job function that required that person's access to the report.

Response:

Please refer to the Company's response to ALLCO-066[i], which provided sufficient information to be responsive to Allco's inquiry.

Prior Referenced Response:

[i] ALLCO-066 Question:

For each of the Withheld Reports, identify every person who has received, been shown, been briefed on, or been given access to the report or any draft, portion, excerpt, summary, or description of its findings — whether in written form, by electronic access, by presentation, or orally — stating for each person: name; title; employer entity; whether the person is an attorney; the date and format of the disclosure; the purpose of the disclosure; and the specific job function that is contended to have required that person's access to the report's contents. The response should specifically address any disclosure to: (a) officers or directors of the Company, of Eversource Energy, or of any affiliate; (b) any board of directors or board committee, including any audit committee; (c) personnel of the Internal Audit Department; (d) personnel of the procurement organization or of any business unit responsible for load settlement; (e) outside counsel; (f) any outside consultant, advisor, or auditor, including FTI Consulting, Overland Consulting, and the Company's financial statement auditor; (g) personnel of any affiliate; and (h) any governmental agency or any party to any other proceeding.

ALLCO-066 Response:

Load Settlement:
The draft Privileged Load Settlement Report was issued on 12/8/2025 to the attorney from the Eversource Legal Department ("Legal") advising the Company; and three employees from the Eversource Energy Supply Department with responsibility for load settlement processes. The final Privileged Load Settlement Report was issued on 1/7/2026 to three attorneys from Legal responsible for advising and representing the Company, and the following business representatives with a need to know: three employees from the Eversource Electric Supply Department; six Eversource Executive Vice Presidents; two employees from Eversource Customer Operations; three employees from Eversource IT; the VP of Accounting; and two individuals from the Company's external auditing firm. The report was then issued on 1/12/2026 to Eversource's Chairman, President and Chief Executive Officer, along with his assistant and the Executive Vice Presidents of the department. 1+3= 4, Final report 3+3+6+2+3+1+2= 20.

Procurement:
The draft Privileged Procurement Report was issued on 5/13/2026 to two attorneys from Legal responsible for advising the Company and the Procurement Department regarding the matters contained in the draft; and four employees in the Eversource Procurement Department. The final Privileged Procurement Report dated 6/4/2026 was issued to four attorneys from Legal responsible for advising the Company and the Procurement Department regarding the matters contained in the draft; as well as four employees in the Eversource Procurement Department.

The Company's response to ALLCO-067i identifies the electronic database(s) in which the two above-described privileged reports are stored.