Date Filed: November 13, 2026

Witness: Christopher E. Colorio, Mark P. Baldwin, John G. Griffin and Leanne M. Landry
Request from: Office of Consumer Counsel

Question:

(STORM COSTS) If the Company can attribute storm damage to a customer's actions/inactions (not vegetation related), does the Company attempt to recover associated restoration costs from the customer? If yes, please provide a list of all attempts and recovered amounts from 2018-the present.

Response:

All damage attributable to a customer or other third party is pursued for cost recovery from the responsible party and no differentiation is made for "storm damage." The chart below shows all billing and collections for the requested period from the parties responsible for the damage. Please refer to EOE-376[i] for the process of billing and collecting damage claims.

Year	Billed	Collected
2018	$9,514,498	$10,665,345
2019	$16,231,693	$12,191,079
2020	$11,864,891	$8,758,943
2021	$7,494,819	$6,108,293
2022	$13,505,215	$9,180,497
2023	$14,390,570	$12,397,229
2024	$17,519,726	$10,636,662
2025	$16,644,154	$11,029,381
2026 YTD	$16,377,438	$11,260,428

Prior Referenced Response:

[i] EOE-376 Question:

(3RD PARTY DAMAGES) Explain how the Company identifies, tracks, estimates, and records damages caused by 3rd parties that could involve reimbursement from the 3rd party or their insurance carriers. As part of the response, please provide all applicable policies, procedures, or other guidance that details the administration of this process and separately identify the specific accounting entries that would result.

EOE-376 Response:

The Company seeks to recover all costs it incurs associated with third-party damage to Company assets. Recovery is dependent on the information available regarding the incident. The Company utilizes first responder incident reports (including fire and police reports) and information obtained from witnesses to the incident to determine the responsible party. The Company then bills the responsible party and/or their insurer. If the matter is not settled within a reasonable period of time legal action may be pursued.

Please refer to EOE-376, Attachment 1 CONFIDENTIAL AND REDACTED FOR RELEVANCE, for a copy of the Company's Property Damage Claims Procedure.

Consistent with the provision of the Policy, Eversource works with local law enforcement authorities to determine the identities of parties involved in poles damaged in hit by auto events.

The accounting treatment associated with third-party damage claims generally consists of two separate components: (1) recording the costs incurred to repair or replace damaged utility facilities and (2) recording the related receivable from the responsible party when the claim is approved and billed to the wrongdoer. Repair and restoration costs are recorded to a work order and charged to the appropriate FERC accounts, either FERC Account 107 (Construction Work in Progress) or expense accounts, depending on the nature of the work performed. After the claim package has been reviewed and approved, a bill is generated by the Company's billing department and an accounts receivable is established for the amount billed to the responsible party, with an equal and offsetting amount recorded against the work order, thereby offsetting the appropriate FERC accounts where the initial costs were charged. Cash collections are subsequently applied against the receivable. If any portion of the receivable is determined to be uncollectible after collection efforts are exhausted, the remaining balance is written off in accordance with Company procedures.