Date Filed: August 06, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

(O&M Expenses) Referring to Exhibit CL&P-RevReq-2 Schedule C-3.0. Provide a schedule showing the annual amounts for each of the line items shown, for each of the years 2022, 2023, 2024, 2025, and year to date 2026.

Response:

Please refer to Exhibit CLP-REVREQ-3 of the Company's July 14, 2026 rate amendment Application for the 5-Year Historical Schedule C-3.0 showing the annual amounts for each year 2021 through 2025 (Test Year).

Please note that the expense classifications shown in Schedule C-3.0 are consistent with the Standard Filing Requirement ("SFR") format used for many years in Connecticut in rate cases. These expense classifications differ from the manner in which operating expenses are actually reflected on the Company's general ledger for management and financial reporting. The Company reports its financial information for management and financial reporting purposes based on the FERC Uniform System of Accounts ("FERC USoA").

To create the expense classification shown in Schedule C-3.0 for the years 2021 through 2025 (Test Year), the Company undertook a labor-intensive process to assign actual Test Year operating costs to each of the categories used in Schedule C-3.0. To categorize costs in this format in years other than the Test Year is an arduous and time-consuming task that the Company performed prior to filing its rate amendment Application to provide comparable information for calendar years 2021 through 2024 consistent with its commitment in the Yankee Gas rate case in Docket No. 18-05-10 to provide five years of comparable data in future rate amendment applications.

In the context of the rate-case proceeding, it is not feasible for the Company to prepare this separate classification. In addition, preparing Schedule C-3.0 for year-to-date 2026 would not have any probative value because the year is only half complete and the Company does not incur costs equally throughout the year.