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September 28, 2026

Jeffrey R. Gaudiosi, Esq.
Executive Secretary
Public Utilities Regulatory Authority
10 Franklin Square
New Britain, CT 06051

Re: Docket No. 26-05-10, Application of The Connecticut Light and Power Company d/b/a Eversource Energy to Amend its Rate Schedules

Dear Secretary Gaudiosi:

The Connecticut Light and Power Company d/b/a Eversource Energy ("CL&P" or the "Company") respectfully submits this response to correspondence received from the Public Utilities Regulatory Authority ("PURA") in the above-referenced proceeding, dated September 24, 2026 ("PURA Correspondence").

The PURA Correspondence states that, on September 15, 2026, CL&P submitted two supplemental exhibits to PURA: (1) final project documentation and actual project costs as of June 30, 2026, for projects completed between January 1, 2026 and June 30, 2026; and (2) an updated summary of Eversource's planned capital projects for 2026 (together, the "September 15 Filing") (PURA Correspondence at 1). The PURA Correspondence states that PURA's regulations generally restrict *changes* to a rate application after the first 30 days, unless PURA grants explicit permission to amend (id. at 1, citing §§ 16-1-41, 16-1-58). The PURA Correspondence further asserts that, because the September 15 Filings were not included in the original application and effectively serve to expand or amend it, CL&P must file a motion demonstrating good cause for PURA to consider these new materials.

The Company submits this correspondence to clarify that the September 15 Filing provides supporting documentation only for capital project costs *already included* in the Company's Application, as filed on July 14, 2026 (the "Initial Filing"). The September 15 Filing neither amended nor expanded the Initial Filing.

On July 14, 2026, the day it was filed, the Company's Application requested a revenue increase to cover a revenue requirement that includes the expected costs for capital projects completed between January 1, 2026 through June 30, 2028, a post-test year interval encompassing projects to be completed through the date of hearings in this proceeding. The costs associated with these plant additions were included in the revenue requirement on an estimated basis, supported by the information available to the Company at the time of filing.

Specifically, as part of the Initial Filing, the Company's Application included exhibits detailing capital project for this period, as part of the proposed revenue requirement for PURA's

review (see, e.g., Exhibits CLP-ADDITIONS-1, at 51-52; CLP-REVREQ-1 at 120-121, Schedule B-2.0 and supporting work papers B-20, B-2.1, and B-2.2). The Company explained in its Initial Filing that it would submit updated project documentation to reflect the actual costs of capital projects completed in the interval between the test year and June 30, 2028, as those projects are placed into service and become used and useful (Exhibit CLP-ADDITIONS-1, at 51-52).

Because the Company's proposed revenue requirement already includes the estimated cost of capital projects completed between January 1, 2026 and June 30, 2028, incorporating the actual costs of those projects into the record—once the projects are completed and placed into service—does not "amend" or "expand" the Company's Initial Filing. The September 15 Filing does not introduce any new capital projects beyond those already included in the Initial Filing, nor does it seek recovery of a new category of costs through this proceeding. Rather, the September 15 Filing simply provides documentation for costs included in the Company's Application, which became available after the Initial Filing. Importantly, there is no change to the Company's proposed revenue requirement, as filed; therefore, no amendment is required.

This approach aligns with R.C.S.A. § 16-1-51, which expressly permits material to be annexed to an application, and R.C.S.A. § 16-1-52, which makes clear that the minimum evidentiary requirements do not preclude the submission of additional evidence. It also aligns with PURA precedent permitting the submission of evidence supporting post-Test-Year plant additions, a practice which PURA has allowed in every recent decision, even as other aspects of Rate Year capital expenditures have evolved in terms of PURA's ratemaking policies.

For example, 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 ("Yankee Decision") (emphasis added).

The distinction drawn by PURA in the Yankee Decision is important here. PURA permits utilities to submit evidence for plant additions identified in the original rate application, while noting that projects identified for the *first time after* the application's filing may constitute an

amendment. The September 15 Filing falls squarely into the first category. All the plant additions documented in the September 15 Filing were identified in the Company's Initial Filing for its rate application. Thus, the project information in the September 15 Filing does not represent newly identified projects that PURA has recognized as potentially constituting an amendment.[1]

In addition to the Yankee 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. Notably, none of these dockets involved a rate amendment. 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).

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

[1] If there is a process that PURA wants the Company to use for filing of the supplemental documentation that differs from all other cases that have come before this docket, the Company will follow that process. However, a motion requesting amendment of the Company's filing is not the appropriate process given that there is no amendment to the rate application that is necessitated by the Company's filing of updated documentation for costs already included in the Initial Filing.

The September 15 Filing adheres to this legal principle because it documents the costs of plant additions already included in the Application and provides supporting documentation for previously identified projects that became available after the Initial Filing. The September 15 Filing does not introduce speculative or contingent future expenditures, nor does it seek recovery for investments outside the Application's scope. Instead, the filing provides objective, evidentiary support for capital projects the Company previously identified and included in its Initial Filing.

Significantly, *the Company's September 15 Filing made no changes to the proposed revenue requirement*, which remains as filed on July 14, 2026. For this additional reason, R.C.S.A. § 16-1-58 is inapplicable to the September 15 Filing because § 16-1-58 only applies when a public service company proposes to "amend or revise ***the level of rates shown***" in the original Application "thirty (30) days" after the Application was filed.[2] However, in this case, no change is proposed to the revenue requirement or "the level of rates shown" in the original Application.

Accordingly, consistent with R.C.S.A. §§ 16-1-51 and 16-1-52, as well as applicable PURA and Connecticut judicial precedent, the Company respectfully requests that PURA accept the September 15 Filing as filed.[3] The September 15 Filing documents the actual cost of capital projects already included in the Initial Filing and does not alter the Company's rate application. Therefore, the Company's September 15 Filing does not amend or expand the Company's original Application.

Respectfully submitted,

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On behalf of The Connecticut Light and Power Company d/b/a Eversource Energy

cc: Service list

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[2] R.C.S.A. § 16-1-58 states, "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. In addition, all of the information required by Sections 16-1-53a, 16-1-55, 16-1-56, 16-1-57, and 16-1-59 shall be revised accordingly. After the first thirty (30) days following the date on which the rate application is filed the applicant may not amend or revise the level of rates shown therein except upon the granting of permission to amend by the commissioners upon motion by the applicant."

[3] To date, PURA has posted all the Company's follow-up submissions pertaining to its Initial Filing as "supplemental" on its electronic docket. This documentation would be no different given that the Initial Filing encompasses and proposes to recover the costs associated with the specific projects in the September 15 Filing.