STATE OF CONNECTICUT
PUBLIC UTILITIES REGULATORY AUTHORITY

September 15, 2026
In reply, please refer to:
Docket No. 26-05-10

Vincent Pace, Esq.
Assistant General Counsel
Eversource Energy Service Company
P.O. Box 270
Hartford, CT 06141

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 Attorney Pace:

Enclosed are interrogatories numbered **RSR-8 through RSR-12 and UPA-2 through UPA-19** directed to The Connecticut Light and Power Company d/b/a Eversource Energy (Company) and refers to the Company's request to amend its rate schedules.

The responses to these questions have been deemed necessary by the Public Utilities Regulatory Authority (Authority) in connection with the above-referenced docket and will become a part of the record in this proceeding. Please note that persons responsible for responses must be available for cross-examination during a hearing, if held, and must attest to the truth and accuracy of their responses.

Please submit the responses to the Authority's Executive Secretary no later than **September 29, 2026, at 4:00 p.m.** The Authority encourages the submission of responses as soon as they are available rather than delaying until all answers are completed. **Please list each question and answer on the same sheet of paper using a separate sheet for each interrogatory number, and sequentially number the pages of each response (e.g., p. 1 of 5, etc.). At the top of each page, clearly identify the Docket Number, the interrogatory number (including the prefix), the name of the company and the person responsible for the response, and the date of submission.**

Similarly, each Late Filed Exhibit that may be submitted after hearing in this docket shall be sequentially numbered and identified with the Docket Number, Late Filed Exhibit Number, page number, the name of the company and the person responsible for the exhibit, and the date of submission.

If a response to any of the requested information has already been filed in response to another Parties' interrogatory(ies) in this proceeding, please reference the interrogatory which provides the information. It is the respondent's responsibility to ensure that any such information is on file with the Executive Secretary of the Authority.

ELECTRONIC SUBMISSION OF FILINGS

IMPORTANT NOTE: The Authority has indefinitely suspended the paper copy filing requirement. Anyone filing material with the Authority should file only an electronic copy through the PURA Web Filing System. Please refer to the Electronic Filing webpage for more information, including on confidential materials: Make An Electronic Filing

CONFIDENTIAL DOCUMENTS

No confidential material may be filed publicly through the web filing system. Confidential material can be filed electronically by emailing the material to Jeff.Gaudiosi@ct.gov with a subject line labeled in all capital letters "CONFIDENTIAL MATERIAL - NOT FOR PUBLIC DISCLOSURE." Each page of any electronic confidential information shall also contain a header "CONFIDENTIAL – NOT FOR PUBLIC DISCLOSURE." The motion for a protective order shall be filed electronically.

The Authority operates with the strong presumption that all documents filed with it are public records subject to the right of public inspection and copying in accordance with the Connecticut Freedom of Information Act, Conn. Gen. Stat. §1-200 et. seq. In those exceptional circumstances where a participant believes that information it intends to file is confidential under law, it may file a Motion for a Protective Order requesting an exemption from public disclosure. The Motion must provide specific legal arguments with reference to state or federal law describing with supporting facts why the information should be kept confidential. A certified affidavit supplied by a competent witness in support of the Motion must be appended to the Motion. The Authority will rule on the Motion forthwith, and it will give further direction as necessary.

The current service list for this docket is available on the Authority's website located at http://www.dpuc.state.ct.us/DPUCPublicList.NSF.

By the Direction of the Authority,

PUBLIC UTILITIES REGULATORY AUTHORITY



Jeffrey R. Gaudiosi, Esq.
Executive Secretary

Enclosure
cc: Service List

DOCKET NO. 26-05-10
APPLICATION OF THE CONNECTICUT LIGHT AND POWER COMPANY D/B/A EVERSOURCE ENERGY TO AMEND ITS RATE SCHEDULES

Interrogatories RSR-008 through RSR-012 are directed to The Connecticut Light and Power Company (CL&P or Company) and refer to the Company's request to amend its rate schedules (Application).

RSR-008 (PLANT ADDITIONS) Application, Ex. CLP-ADDITIONS-1, p. 17. Explain why the Company no longer includes system resiliency as a capital investment category.

RSR-009 (PLANT ADDITIONS) Application, Ex. CLP-ADDITIONS-1, p. 17. Explain which capital investment categories are considered "core" capital projects and whether these categories are consistent with the definition used in the settlement agreement approved in the decision dated April 18, 2018, in Docket No. 17-10-46, Application of The Connecticut Light and Power Company d/b/a Eversource Energy to Amend its Rate Schedules (Settlement Agreement).

RSR-010 (PLANT ADDITIONS) Application, Ex. CLP-ADDITIONS-4. Provide an exhibit showing only the specific project-related and program-related plant additions for all additions that were considered "system resiliency" additions pursuant to section 3(a)(ii)(2) of the Settlement Agreement.

RSR-011 (PLANT ADDITIONS) Application, Ex. CLP-ADDITIONS-4. Provide an unlocked spreadsheet with the same level of detail as Exhibit CLP-ADDITIONS-4 but including only those plant additions that have been reviewed and approved for prudency and approved for inclusion in rate base by the Authority as part of the electric system improvements (ESI) charge. Include an additional column in the exhibit referencing which PURA decision authorized each addition for recovery following a prudence determination.

RSR-012 (PLANT ADDITIONS) Application, Ex. CLP-ADDITIONS-4. Provide an unlocked spreadsheet with the same level of detail as Exhibit CLP-ADDITIONS-4 but including only those plant additions that have not been reviewed and approved for prudency and not approved for inclusion in rate base by the Authority as part of the electric system improvements (ESI) charge.

Interrogatories UPA-002 through UPA-019 are directed to The Connecticut Light and Power Company (CL&P or Company) and refer to the Company's request to amend its rate schedules (Application).

UPA-002 (OFFICER VARIABLE COMPENSATION—RECIPIENT-LEVEL DATA) Application, Schs. C-3.5, C-3.6, and C-3.7. Provide an unlocked Excel workbook, with formulas intact, containing separate tabs for (i) non-officer employees included in Schedule C-3.6 and (ii) officers/executives included in Schedule C-3.7. For each anonymized individual included in the Test Year or used to develop the amount included in the Rate Year:

a. job title or position category;
b. employing entity;
c. business unit/department and cost center;
d. base salary or wage compensation;
e. target short-term variable-pay percentage and target dollar amount;
f. actual 2025 short-term variable-pay amount;
g. long-term variable-compensation expense, if any;
h. total variable compensation;
i. amount expensed;
j. amount capitalized;
k. amount directly charged or allocated to CL&P;
l. applicable allocation factor and basis; and
m. amount included in the Rate Year revenue requirement.

If the amount included in the Rate Year is not maintained at the individual level, provide the corresponding job amount in the Rate Year and explain the methodology used to derive it.

UPA-003 (OFFICER VARIABLE COMPENSATION—RECONCILIATION) Application, Schs. WP C-3.7 and G-2.12. Provide a reconciliation of the officer-variable-compensation amounts in Schedule WP C-3.7 to Schedule G-2.12 and to the underlying payroll/general-ledger source data. In the reconciliation:

a. identify the population included in each schedule;
b. separately identify all named-executive, CEO, CFO, and CL&P President exclusions;
c. identify timing differences between award, payment, and expense recognition;
d. identify amounts charged to CL&P versus other Eversource Energy companies;
e. identify any stock-based or other long-term amounts included in Schedule G-2.12 but excluded from Schedule C-3.7;
f. explain the "920000" reference shown in WP C-3.7, including the account, report, ledger source, and other supporting record to which that reference refers.

UPA-004 (OFFICER VARIABLE PAY—ELIGIBILITY AND PARTICIPATION) Application, Schs.C-3.6 and C-3.7; Ex. CLP-EMPLOYEE-3. For the Test Year, provide the number and percentage of CL&P and ESC employees supporting CL&P who were eligible for variable compensation and the number and percentage who actually received variable compensation. Provide the response separately for:

a. officers/executives;
b. management employees;

c. non-management employees;
d. union employees, if applicable; and
e. non-union employees.

For the Rate Year, provide the number and percentage assumed eligible in each category and explain any change from the Test Year. Reconcile the Test Year counts to the populations shown in Exhibit CLP-EMPLOYEE-3 and to the employee/officer populations underlying Schedules C-3.6 and C-3.7.

UPA-005 (OFFICER VARIABLE PAY—FUNDING POOL) Application, Ex. CLP-EMPLOYEE-1, pp. 30–35. The referenced exhibit states that the enterprise variable-pay pool is funded based on corporate financial and operational performance and provides the applicable metrics and weights. Without repeating those descriptions, provide the complete 2025 calculation showing:

a. the threshold, target, and maximum scoring or payout curve for each metric;
b. actual 2025 performance;
c. the score or performance factor assigned to each metric;
d. the resulting financial score and operational score;
e. the resulting overall pool funding percentage/factor;
f. the dollar amount of the pool at target and the actual amount funded;
g. whether the funded pool was fully distributed;
h. any amount retained, returned, forfeited, or otherwise not distributed;
i. how the funded amount was allocated among business units; and
j. how amounts available to each business unit or manager were translated into individual awards.

UPA-006 (OFFICER VARIABLE COMPENSATION—PERFORMANCE WEIGHTINGS) Refer to Application, Ex. CLP-EMPLOYEE-1, p. 35; Schs. C-3.6 and C-3.7. Confirm whether the Table 9 enterprise funding weights in Exhibit CLP-EMPLOYEE-1 apply uniformly to all CL&P and ESC employees and all officers/executives whose compensation is included in Schedule C-3.6 or C-3.7. If the funding, business-unit, or individual-performance weighting structure differs by employee group, executive level, business unit, state/geography, employing entity, incentive plan, or some other factor, identify each variation and provide the applicable weighting structure.

UPA-007 (OFFICER VARIABLE COMPENSATION—FINANCIAL AND STRATEGIC METRICS) Application, Ex. CLP-EMPLOYEE-1, Tables 8 and 9. For the 2025 performance year, provide:

a. the scoring curve, threshold, target, maximum, and actual score for Non-GAAP earnings per share (EPS) and dividend growth;
b. the individual initiatives comprising “Strategic Financial Initiatives and Regulatory Outcomes”;
c. the target, actual result, weight, and score assigned to each such initiative;
d. the resulting contribution of each financial subcomponent to the overall 2025 funding-pool factor; and
e. any pre-existing analysis quantifying the asserted CL&P customer benefit from the financial component, including any effect on borrowing costs, credit metrics, cost of capital, customer bills, or capital-investment costs.

UPA-008 (OFFICER VARIABLE COMPENSATION—OPERATIONAL METRICS) Identify each operational metric or strategic operational result used in the 2025 enterprise variable-pay funding calculation that is not directly attributable to CL&P's Connecticut electric operations, including, as applicable, gas emergency response, non-pipe alternatives, Massachusetts grid-modernization activity, geothermal projects, and other non-Connecticut activities. For each such item:

a. state its effective weight in the overall funding calculation;
b. explain why it is appropriate for that item to affect variable-compensation costs recovered from CL&P customers; and
c. provide any pre-existing analysis quantifying the benefit to CL&P customers, including cost savings, service-quality, reliability, safety, affordability, or other measurable benefits.

UPA-009 (OFFICER VARIABLE COMPENSATION—PERFORMANCE ASSESSMENTS) Application, Sch. C-3.7; Exs. CLP-EMPLOYEE-4A–4C. The referenced exhibits provide representative employee goal reports, executive key-initiative reports, and employee-to-executive linkages. Do not reproduce those materials. Instead, for each anonymized officer/executive whose short-term or long-term variable compensation remains included in Schedule C-3.7 after the Company's stated exclusions, provide the completed 2025 year-end performance assessment or scorecard. For each individual, identify:

a. each goal or key initiative;
b. its weight, if any;
c. target and actual performance;
d. final assessment or rating;
e. target incentive opportunity;
f. any manager, senior-management, or Compensation Committee adjustment; and
g. a calculation methodology from the completed assessment to the actual short-term and/or long-term variable-compensation amount included in Schedule C-3.7.

UPA-010 (OFFICER VARIABLE COMPENSATION—PAYOUT DISCRETION) Application, Ex. CLP-EMPLOYEE-1, pp. 37–38. Exhibit CLP-EMPLOYEE-1 states that an individual variable-pay award may range from 0% to 200% of target and that supervisors exercise discretion based on individual performance. Explain the criteria, documentation, calibration process, approval hierarchy, and internal controls governing that discretion. In the response, identify:

a. who can increase or decrease an officer/executive award;
b. any limits on discretion;
c. whether ratings or awards are calibrated across managers/business units;
d. the role of senior management and the Compensation Committee;
e. required supporting documentation;
f. circumstances in which an employee can receive an award despite missing one or more stated goals; and
g. the process used to ensure consistency among similarly situated employees.

UPA-011 (OFFICER VARIABLE COMPENSATION—MARKET BENCHMARKING) Application, Schedule C-3.7; Ex. CLP-EMPLOYEE-1, pp. 7–11. The referenced exhibit provides aggregate CL&P and ESC market-median comparisons, variable-pay prevalence data, and an illustrative Accounting Supervisor market-pricing example. Provide the market study or studies, survey results, benchmarking analyses, or other materials relied upon to establish or assess the compensation for each officer/executive job or job-scope level included in Schedule C-3.7. For each such position or job-scope level, explain how the Company used the results of those materials to determine or support the Rate Year compensation reflected in Schedule C-3.7, including the compensation components benchmarked, the relevant market positioning or comparison relied upon, and any adjustments or other judgment applied in translating the benchmarking results into the Rate Year amounts. Provide the underlying survey output, analysis, or workpapers sufficient to verify the benchmarking and its application, subject to appropriate confidentiality protections.

UPA-012 (OFFICER VARIABLE COMPENSATION—RECRUITMENT, RETENTION) Application, Ex. CLP-EMPLOYEE-1, pp. 7–13. The Company states that variable pay is necessary to remain competitive and that, without variable pay, base salaries would have to be higher. Without repeating the Towers Watson prevalence statistics, competitor job postings, or aggregate market-median comparisons already filed, provide Company-specific evidence supporting those assertions for the CL&P workforce and, separately, for officers/executives included in Schedule C-3.7. Include, for 2021-2025 where available:

a. voluntary turnover;
b. officer/executive turnover;
c. vacancy duration;
d. offer acceptance rates;
e. declined offers attributed to compensation;
f. exit-interview or other evidence identifying compensation as a factor; and
g. any analysis quantifying the increase in base salary or other compensation that the Company estimates would be required if short-term or long-term variable compensation were reduced or not recovered in rates.

UPA-013 (OFFICER VARIABLE COMPENSATION—ACCOUNTING, CAPITALIZATION AND ACCOUNTS) Application, Ex. CLP-EMPLOYEE-1, p. 36. The referenced exhibit explains that non-executive variable compensation is capitalized using a ratio derived from capitalized non-executive base pay, and Schedule WP C-3.6 separately identifies capitalized employee variable compensation. Explain the accounting treatment for officer short-term and long-term variable compensation in Schedule C-3.7. Specifically:

a. identify all FERC Uniform System of Accounts and general-ledger accounts charged;
b. state whether officer base salary is ever capitalized;
c. state whether any officer short-term or long-term variable compensation is capitalized;
d. if not, explain why the treatment differs from non-executive variable compensation;
e. identify the amount expensed and capitalized in the Test Year, pro forma, and Rate Year; and
f. provide the accounting policy, workpaper, or other support for the treatment.

UPA-014 (OFFICER VARIABLE COMPENSATION—ADJUSTMENTS AND RECONCILIATION) Application, Sch. WP C-3.7, rows 21–27 and notes (a) and (b). Provide the detailed calculation supporting each pro forma adjustment, including:

a. the $(737,000) CL&P short-term adjustment, separately identifying amounts removed for the CEO, CFO, and CL&P President and any other component;
b. the $367,000 ESC short-term adjustment, including the calculation methodology used for the $1.157 million Test Year amount, removal of the 2024 true-up paid in 2025, inclusion of the 2025 payout paid in 2026, and the resulting $1.524 million pro forma amount; and
c. the $(2.587) million ESC long-term adjustment, separately identifying the amount removed for each of the five named executive officers and the CL&P President. Provide the underlying source data and formulas.

UPA-015 (OFFICER VARIABLE COMPENSATION—RESIDUAL LONG-TERM OFFICER VARIABLE COMPENSATION) Application, Sch. WP C-3.7. After the exclusions described in Schedule WP C-3.7, the Rate Year still includes long-term officer variable compensation. For each anonymized recipient of the remaining long-term compensation, provide:

a. title and employing entity;
b. award type or instrument;
c. grant date;
d. performance and vesting period;
e. target and actual award;
f. performance or vesting metrics and weights;
g. accounting expense recognized in the Test Year, pro forma, and Rate Year;
h. amount allocated or charged to CL&P; and
i. an explanation of how the award and its performance metrics benefit CL&P customers. Identify whether any metric is based on total shareholder return, stock price, EPS, dividend growth, net income, return measures, relative market performance, regulatory outcomes, or another financial measure.

UPA-016 (OFFICER VARIABLE COMPENSATION—RATE YEAR ESCALATION OF VARIABLE COMPENSATION) Application, Schs.C-3.6 and C-3.7. Provide the formula, dates, assumptions, and source data used to calculate the Rate Year adjustments in Schedules C-3.6 and C-3.7. For Schedule C-3.7 specifically, explain the increase from the $3.501 million Test Year Pro Forma amount to the $3.769 million Rate Year amount, including the separate calculations for CL&P short-term, ESC short-term, CL&P long-term, and ESC long-term compensation. Confirm whether the calculation applies the Company's 3% annual compensation escalation for approximately 2.5 years; if not, provide the actual methodology. Explain why an escalation based on base-pay merit assumptions is appropriate for variable compensation that also depends on pool funding and individual performance.

UPA-017 (OFFICER VARIABLE COMPENSATION—ESC OFFICER COMPENSATION ALLOCATED OR CHARGED TO CL&P) Application, Sch. C-3.7. Provide the complete support for the ESC officer variable compensation included in Schedule C-3.7 and charged or allocated to CL&P. For each anonymized officer, executive, or cost center, identify:

a. the Test Year, pro forma, and Rate Year amount;
b. whether the charge is direct or allocated;
c. the allocation factor;
d. the numerator and denominator used to calculate the factor;
e. the percentage and amount charged to CL&P;
f. the percentage and amount allocated or charged to each Eversource Energy operating company or other affiliate receiving a portion of the officer's variable compensation, such that the allocations identified in response to parts e. and f. reconcile to 100% of the applicable compensation amount; and
g. the justification for the allocation methodology.

UPA-018 (OFFICER VARIABLE COMPENSATION) Application, Schs. C-3.5, C-3.6, and C-3.7. Provide a crosswalk showing how the employee population and payroll dollars in Schedule C-3.5 map to Schedules C-3.6 and C-3.7 for the Test Year, pro forma, and Rate Year. Identify:

a. which employees in Schedule C-3.5 are eligible for variable compensation;
b. which are included in Schedule C-3.6;
c. which are included in Schedule C-3.7;
d. any employees or costs included in more than one schedule;
e. the effect of the incremental full-time employees (FTEs) included in Schedule WP C-3.5 on the amount included in the Rate Year in Schedules C-3.6 and C-3.7; and
f. the portion of each Rate Year variable-compensation adjustment attributable to payroll growth, incremental FTEs, changes in target incentive opportunity, expected pool funding, capitalization, or other factors.

UPA-019 (OFFICER VARIABLE COMPENSATION—REGULATORY-OUTCOME AND RATE-RECOVERY GOALS IN EXECUTIVE INCENTIVES) Application, Ex. CLP-EMPLOYEE-4B. The referenced exhibit includes executive initiatives involving, among other matters, preparation and support of rate cases to achieve a "positive regulatory outcome," storm-cost recovery, rate recovery, and a Connecticut "Regulatory Balance Tour" to re-establish a "balanced regulatory environment." Identify each officer/executive whose compensation is included in Schedule C-3.7 and whose 2025 performance assessment or variable-compensation award was affected by any initiative involving regulatory outcomes, rate recovery, storm-cost recovery, or similar objectives. For each such individual:

a. identify the initiative;
b. state its weight or significance in the performance assessment;
c. state the actual assessment/result;
d. quantify its effect, if any, on the performance rating or payout; and
e. explain why recovery from CL&P ratepayers of compensation tied to that objective is reasonable and necessary and how the objective provides a benefit to those ratepayers.