Date Filed: October 27, 2026

Witness: Craig Dikeman and Matthew J. Correia
Request from: ALLCO

Question:

(Follow-up to ALLCO-024, ALLCO-026, and ALLCO-033 — Legal Tracker.) ALLCO-024 states that Eversource Legal "uses the Thomson Reuters Legal Tracker ('Tracker') electronic billing system to receive, review and process for payment all outside counsel invoices and budgets for individual matters," and ALLCO-024, Attachment 1, requires every invoice to carry the "Legal Tracker Matter #" and "Eversource Matter Name," a matter budget, and a monthly per-matter estimate of unbilled fees for the unvouchered-liabilities report.

(a) Produce from Tracker, for each matter to which any fee or disbursement was charged to the Company (directly or through ESC allocation) in 2024, 2025, and 2026 to date: the Legal Tracker Matter #, Eversource Matter Name, law firm, matter type, opening and closing dates, approved budget, and fees and disbursements invoiced and paid by year, in native format and under the protective order if the Company contends the matter names are confidential.
(b) State whether the Company contends that generating the report in (a) from Tracker is not "commercially reasonable" (ALLCO-033), and if so state the hours and cost the Company estimates it would require and the basis for the estimate.
(c) Identify each matter in (a) for which a Matter Management Plan was required under Section D of Attachment 1 (matters in excess of $250,000 or otherwise significant) and produce each such Plan and budget.
(d) ALLCO-026 states that "the rate case work performed by Keegan Werlin LLP in Connecticut was subject to competitive bidding": identify the solicitation, its date, the firms invited and responding, the evaluation criteria and scoring, the person(s) by title who selected the firm, and the resulting engagement terms and rates, and produce the solicitation, the proposals, and the selection memorandum.
(e) ALLCO-026 states that "strategic legal services" are not subject to competitive bidding or sole-source justification under the Procurement Manual: quote the provision, define "strategic legal services," identify who determines whether an engagement qualifies, and state whether the engagements of Day Pitney LLP, Cowdery Murphy & Healy LLC, Steptoe LLP, and the Law Offices of Alexander G. Snyder reflected in ALLCO-033 were treated as strategic legal services and, for each, the reason.

Response:

a. The Company has prepared a Legal Tracker Legal Invoice Report for representative sample of three law firms: Cowdery & Murphy, Day Pitney and Keegan Werlin that perform state regulatory legal services for years 2023 through 2025. The Company could not produce this detailed information from the Legal Tracker billing system for all 74 legal service vendors in the time allowed.

b. The Company could not produce this detailed information from the Legal Tracker billing system for all 74 legal service vendors in the time allowed

c. The Company will not produce any Matter Management Plans for legal matters included in the legal service expenses due to these legal matter management plans contain attorney client privileged work product and legal guidance.

d. Please refer to the Company's response to ALLCO-027[i].

e. Please refer to EOE-046, Attachment 1, through EOE-046, Attachment 21, for the current version of the Eversource Procurement Manual. The section number may vary from version to version in the Procurement Manual. The following language was taken from latest version of the Procurement Manual, provided in EOE-046, Attachment 21.

> "3.2 All procurement transactions by Eversource and its companies for Normal Goods and Services are subject to the requirements of this Manual, with the following exceptions…Strategic Legal, Government Relations, Human Resource and Benefits and Treasury/Credit/Financing Services"

The Procurement Manual does not separately define "Strategic Legal Services." The term generally refers to legal services for which the selection and management of counsel involve legal strategy, professional judgment, subject-matter expertise, continuity of representation, or other considerations appropriately managed by the Legal Department. The Company's Legal Department management determines whether an engagement falls within the strategic legal services exception and, in collaboration with Procurement as appropriate, determines whether Procurement may add value by conducting or supporting a competitive solicitation.

Prior Referenced Response:

[i] ALLCO-027 Question:

With respect to the approximately $3.1 million of rate case expense included in the proposed revenue requirement (Exhibit CLP-REVREQ-1; response to REVREQ-9), including the approximately $1.875 million estimate for Keegan Werlin LLP: (a) produce the engagement letter(s), fee agreement(s), rate schedules, and any budget or estimate for each outside firm and consultant included in rate case expense; (b) state the amounts billed and paid to date, by firm; (c) state whether the Company considered performing any of the rate case legal work with its internal legal function or solicited proposals from any other firm, and if not, why not; and (d) explain how the Company determined that the estimated amounts are reasonable for recovery from ratepayers.

ALLCO-027 Response:

(a) Refer to the following attachments for the engagement letter for rate case services:

- ALLCO-027, Attachment 1 CONFIDENTIAL, for Keegan Werlin LLP bid proposal.
- ALLCO-027, Attachment 2 CONFIDENTIAL, for Keegan Werlin LLP engagement letter notifying KW its bid was accepted.
- ALLCO-027, Attachment 3, for a listing of contracts with outside firms and consultants included in rate case expense
- ALLCO-027, Attachment 4 CONFIDENTIAL, for contracts listed in Attachment 3
- ALLCO-027, Attachment 5 CONFIDENTIAL, for contracts listed in Attachment 3

(b) Refer to ALLCO-027, Attachment 9, for the summary billed by vendor through June 2026.

- See also ALLCO-27, Attachment 10 CONFIDENTIAL, for Keegan Werlin invoices through May 31, 2026.

(c) The Company considered the capabilities of its internal staff to perform the rate case legal work when making decisions whether to seek outside service providers. The decision was made to utilize internal staff for a portion of rate case work and to solicit proposals for an outside vendor to assist with the other portion of rate case legal work.[i]. The Company does not maintain sufficient internal legal resources to fulfill the substantial work requirements of the ongoing typical workload of both CL&P and Yankee Gas Services Company d/b/a Eversource Energy, while also tending to high demand, unusual proceedings like a base rate because these types of proceedings occur at irregular intervals.

Therefore, the Company's legal staff contacted law firms that either had experience with utility rate matters or have attorneys on staff with rate making or rate case experience. The Company issued a request for proposal ("RFP") to three law firms for assistance with legal services for the rate case, presented in ALLCO-27, Attachment 6.

The responses to this RFP are provided in ALLCO-27, Attachment 7 CONFIDENTIAL, and ALLCO-027, Attachment 8 CONFIDENTIAL. See also ALLCO-27, Attachment 1 CONFIDENTIAL.

The Company selected Keegan Werlin because of its specialized expertise and resources in handling base-rate proceedings, its prior experience working with the Company, the large volume of legal work associated with a rate-case proceeding and Keegan Werlin's staffing to handle that work; the existing workload of in-house legal staff; and the firm's competitive pricing.

(d) The Company is aware of the requirement to contain costs for outside services providers and has taken steps to ensure costs are negotiated to the lowest levels possible while still receiving the highest quality of service. Initially, when the decision was made to use an outside service provider, the Company competitively bid these services as described above. Once an outside service provider is selected, the Company limits the total contract costs through mechanisms such as blended hourly fees, discounts and not-to-exceed levels.

Additionally, as discussed above, the rate case requires a large volume of legal work from highly experienced and specialized legal staff. All of this work is relevant and necessary to the preparation and presentation of the Company's rate case proceeding.

Date Filed: October 29, 2026

Witness: Douglas P. Horton, Brendan J. O' Brien, Garrett J. Murray, and Matthew Fallon
Request from: ALLCO

Question:

(Follow-up to ALLCO-051 — capital structure, double leverage, and the earnings sharing mechanism.)
(a) ALLCO-051(a) states that the Company maintained "a higher percentage of equity in its capital structure" to "preserve its credit ratings" while funding storm and RAM deferrals, and reports a five-quarter-average common equity ratio of 54.56% at December 31, 2025 and 55.26% at June 30, 2026 against a requested 53.86%. State the Company's per-books common equity ratio at each quarter-end from December 31, 2020 through June 30, 2026; identify each decision, memorandum, rating-agency communication, or board or finance-committee material in which the decision to maintain a higher equity ratio to preserve ratings was made or reported, and produce it; and state whether any rating agency has stated, in writing, the equity ratio or FFO/debt or CFO pre-WC/debt level it requires for the Company's current ratings.
(b) ALLCO-051(b) did not state the amount of long-term debt outstanding at Eversource Energy (parent only) at December 31, 2025, which the interrogatory asked for and which the parent reports in its Form 10-K. State that amount, the amount of parent-only long-term debt at each year-end 2020 through 2025, the amount of equity contributions made by the parent to the Company in each year 2020 through 2026 to date, and the amount of dividends paid by the Company to the parent in each such year.
(c) State whether Moody's or S&P, in any published credit opinion or rating action on the Company or Eversource Energy since January 1, 2023, has referred to holding-company debt, "double leverage," structural subordination, or parent-level leverage as a factor in the Company's ratings, and produce each such document.
(d) ALLCO-051(c) states that the Company "does not anticipate that it will over-earn during the term of the PBMRP." State the Company's earned return on common equity, per its annual reports to the Authority and per FERC Form 1, for each year 2018 through 2025, and the authorized return in effect in each year; identify every analysis, model, or scenario the Company or its ROE Witness prepared of the expected value to shareholders of the proposed earnings sharing mechanism, and produce it; and if none exists, so state and explain how the Company concluded that a mechanism with 50/50 sharing above the authorized return and no downside adjustment has no value that should be reflected in the authorized return.

Response:

a. Please refer to the Company's response to EOE-062[i] for the Company's reported five-quarter-average common equity ratios at year-end for the requested period. Each five-quarter-average ratio incorporates five successive quarter-end capitalization measurements and therefore captures changes in capitalization over time rather than at a single point in time. Each ratio captures the cumulative effect of financing decisions, including debt issuances and maturities, equity contributions, retained earnings, and dividends, while reducing fluctuations associated with the timing of individual transactions. Accordingly, the year-end five-quarter-average ratios reflect the Company's capitalization over time and the cumulative financing decisions underlying that capitalization.

   In public disclosures, including investor calls, Eversource Energy's officers have repeatedly emphasized the importance of maintaining strong credit ratings across its operating companies and the role credit quality plays in financing decisions. In that regard, the Company explained in its response to ALLCO-142[ii] that financial metrics are not the sole determinant of credit ratings and the rating agencies consistently identify financial metrics as important, but not exclusive, components of their rating analyses. Therefore, CL&P's financing and capitalization decisions are the clearest indication of management's consideration of its overall financial condition, cash-flow requirements, capital-investment needs, access to capital, and credit quality.

   Moody's identifies CFO pre-working-capital-to-debt thresholds that could contribute to an upgrade or downgrade, while S&P identifies corresponding FFO-to-debt ranges or thresholds. For example, Moody's June 27, 2025 credit opinion states that CL&P could be downgraded if its CFO pre-WC-to-debt ratio falls below 17% on a sustained basis. S&P's July 23, 2026 credit opinion states that CL&P's stand-alone FFO-to-debt ratio is expected to average 20 to 22%. These thresholds do not represent a pre-determined requirement that CL&P maintain a particular equity ratio, nor do these thresholds permit a rating outcome to be determined mechanically from any single metric. As explained in the Company's response to ALLCO-142, the rating agencies consider financial metrics together with qualitative and quantitative factors, including regulatory supportiveness, cost-recovery timeliness, business risk, financial policy, and the agencies' independent judgment.

b. The assertion that the Company did not provide Eversource Energy Parent's outstanding long-term debt balance as of December 31, 2025 in response to ALLCO-051[iii](b) is false. The response specifically stated: "Eversource Energy Parent's outstanding balance of long-term debt as of December 31, 2025 was $11,348,927k." Table 1, below, provides

Eversource Energy Parent's outstanding long-term debt at each year-end from 2020 through 2025.

Table 1

Year	Eversource Parent Long-Term Debt
2020	$5,602,255k
2021	$6,163,521k
2022	$8,179,851k
2023	$10,317,004k
2024	$11,329,256k
2025	$11,348,927k

Table 2, below, provides CL&P's capital contributions received from Parent, CL&P's common dividends paid to Parent, and CL&P's retained earnings. As Table 2 demonstrates, CL&P has retained and reinvested more than 41 percent of the earnings generated since the start of 2018 rather than distributing those earnings to Parent as dividends. Over the same period, Eversource Parent contributed nearly $1.6 billion of additional equity capital to CL&P. Along with retained earnings, these contributions have provided an essential source of permanent capital to fund CL&P's substantial investment requirements and other financial obligations without creating the fixed interest and repayment obligations associated with additional debt. In doing so, it increases the capital available to support investment while preserving a balanced capital structure and CL&P's financial flexibility to meet its obligations and raise additional capital.

Table 2
($ Thousands)

Year	A per 10K/Q CL&P Net Income	B per 10K/Q CL&P Dividends Paid to Parent	C = A + B CL&P Retained Earnings	D = C / A Earnings % Retained	E per 10K/Q Capital Contributions to CL&P from Parent
2018	$ 377,717	($ 60,000)	$ 317,717	84.1%	$ 300,000
2019	410,852	(341,800)	69,052	16.8%	125,000
2020	457,934	(69,500)	388,434	84.8%	275,000
2021	401,725	(341,400)	60,325	15.0%	200,000
2022	532,920	(292,400)	240,520	45.1%	250,000
2023	518,733	(330,400)	188,333	36.3%	123,500
2024	512,598	(333,800)	178,798	34.9%	300,000
2025	551,329	(430,000)	121,329	22.0%	-
2026 June YTD	269,545	(176,800)	92,745	34.4%	-
Total	**$ 4,033,353**	**($ 2,376,100)**	**$ 1,657,253**	**41.1%**	**$ 1,573,500**

c. There is no reference to "double leverage" in any retrieved Moody's or S&P publication over the specified timeframe. Moody's and S&P consider structural subordination for CL&P and Eversource Energy differently. For CL&P, Moody's systematically applies no adjustment to CL&P for holding-company structural subordination. Moody's CL&P scorecards expressly contain a line for "HoldCo Structural Subordination Notching," which is assigned a value of zero in each of the June 24, 2024, June 27, 2025, and June 30, 2026 CL&P credit opinions.

In terms of credit considerations actually incorporated by the ratings agencies, Moody's has specifically identified Connecticut regulatory decisions that are contentious or unsupportive of credit quality, as well as a more unpredictable regulatory environment that has produced less timely cost recovery. Accordingly, the credit benefits associated with regulatory insulation (including the diversity of regulatory oversight) require an underlying regulatory framework that functions in a sufficiently predictable and credit-supportive manner and provides for timely cost recovery.

S&P considers Eversource's consolidated leverage and structural subordination through its group-credit methodology, recognizing structural and regulatory insulation that permits CL&P to be rated above the parent group credit profile. S&P's July 23, 2026 report on CL&P (filed as CIEC-014 Attachment 2) notes "Our view of Connecticut Light & Power Co. (CL&P) as an insulated subsidiary of its parent Eversource Energy allows us to rate

CL&P one notch above Eversource." Additionally, please refer to page 9 of 40 in CIEC-014 Attachment 2 discussing the "Group Influence".

Accordingly, although the rating agencies consider Eversource Energy's parent-level debt and structural subordination in their analysis of Eversource Energy, Moody's applies no structural-subordination notching adjustment to CL&P, while S&P recognizes structural and regulatory protections that insulate CL&P from the parent. Those structural protections, however, do not operate exclusive of the regulatory environment in which CL&P operates. The rating agencies place significant weight on the predictability and credit supportiveness of regulation, including the timeliness of cost recovery, in assessing CL&P's credit quality.

For Eversource Energy, Moody's has expressly identified holding-company debt and structural subordination as factors in Eversource Energy's rating. Moody's stated in its June 27, 2025 credit opinion that Eversource Energy's credit profile reflects "the structural subordination of parent level debt relative to the indebtedness of its operating utilities."

d. Please refer to the Company's response to EOE-062 for its authorized return and reported earned return on equity for the requested years. As stated in the Company's response to ALLCO-158[iv] regarding the proposed ESM:

> *By design, PBR plans are multi-year plans during which the utility waives its right to file a full distribution rate case in order to increase rates. As a result, earnings sharing mechanisms (ESM) are a common feature of PBR to provide a guardrail in the event that rates become misaligned with costs over the course of the plan for reasons not anticipated at the inception of the multi-year plan. Symmetrical ESMs serve to protect both the utility and its customer during the course of the plan from rates being set too high (a customer protection, since sharing is triggered when the utility earns above an established threshold) or too low (a protection for the utility, since sharing is triggered when the utility earns below an established threshold and does not have the ability to file a rate case, given its commitment to waive such right as part of the PBR framework).*
>
> *The Company has developed its proposed PBMRP in an effort to establish a regulatory framework that provides revenue support over the course of the PBR plan that aligns with the Company's costs over the same period, including the cost of equity capital. The Company's Proposed PBMRP is not designed to result in a scenario where the Company earns above its authorized ROE, thus triggering the ESM. In fact, the Company's analysis demonstrates that the PBMRP, if approved as proposed with no modification, the Company would earn below the authorized ROE.*

In this way, the benefit to customers of an ESM that is triggered only in cases where the company over-earns, is that it ensures that the PBR plan will not inadvertently establish rates that are 'too high' during the course of the PBR plan, by operation of the ESM in that event. The ESM allows for a 'sharing' of any over earnings, as a means to retain the overarching incentive properties of PBR as well as the other administrative benefits of PBR as a framework.

The Company's proposed ESM provides no downside protection to the Company and therefore does not reduce the Company's risk or provide a basis for reducing the independently determined authorized ROE. The asymmetrical ESM instead operates as a customer-protection guardrail in that, if actual earnings exceed the authorized ROE, customers receive 50 percent of the amount above the authorized ROE, while the Company remains exposed to earnings below its authorized ROE. This treatment is consistent with the Proposed Final Decision in Docket No. 21-05-15RE01 where PURA described an ESM as a "guardrail" that permits customers to share in surplus earnings while maintaining the utility's incentives to pursue cost savings. PURA's proposed PBR framework included an asymmetrical, upside-only ESM to further those objectives.

Moreover, the Company's analysis does not project that the proposed PBMRP will produce overearnings requiring sharing. The analysis presented in EOE-156, Attachment 1 used the currently authorized ROE of 9.25 percent and a 53 percent common-equity ratio for illustrative purposes. As shown in that analysis, projected earned returns remain below the authorized return during the plan period. Therefore, the Company's projected financial results do not contemplate the overearnings that would trigger the ESM. If overearnings nevertheless occur, 50 percent of the amount above the applicable threshold would be shared with customers, while the ESM provides no corresponding protection if actual earnings fall below the authorized ROE.

Prior Referenced Responses:

[i] EOE-062 Question:

(EARNINGS SHARING MECHANISM-ESM) Provide an unlocked Excel spreadsheet detailing the Company's annual ESM results (i.e., calculated return on equity-ROE) in comparison to the Company's authorized ROE each annual ESM filing since the Company's last rate case. Separately, provide a similar comparison of the Company's "hypothetical" annual ROE results to the Company's authorized ROE whereby the "hypothetical" ROE results are capped at the equity ratio authorized in the last rate case.

EOE-062 Response:

In accordance with Section 10(a) of the 2018 Rate Settlement approved by PURA in Docket No. 17-10-46, earnings at the end of each calendar year above the authorized return on equity ("ROE") of 9.25% shall be shared between customers and the Company on a 50/50 basis. The Company reports its ROE at the end of each calendar year in Docket No. 76-03-07 (2018 – 2020) or Docket No. 76-03-07RE01 (2021 – 2025) as the basis for any earnings sharing.1 The Company did not earn above the authorized 9.25% at the end of any calendar year between 2018 and 2025.

Please refer to Exhibit 1(C)(1) of Attachments 1a through 5a for each actual ROE for the period 2018 through 2022. Please refer to Exhibit 1(C)(1a) of Attachments 6 through 8 for each actual ROE for the period 2023 through 2025.

Please refer to Exhibit 1(C)(1) of Attachments 1b through 5b for each illustrative ROE for 2018 through 2022 utilizing the Company's authorized equity ratio from Docket No. 17-10-46. The Company began reporting an illustrative ROE utilizing the Company's authorized equity ratio from Docket No. 17-10-46, beginning with its year-end 2023 results. Please refer to Exhibit 1(C)(1b) of Attachments 6 through 8 for each illustrative ROE for 2023 through 2025 utilizing the Company's authorized equity ratio from Docket No. 17-10-46.
A table summarizing the results is presented below:

Year	Earned ROE w/ Actual Capital Structure	Illustrative ROE Using Authorized Capital Structure	Reference
2018	8.98%	9.00%	Attachments 1a and 1b
2019	8.70%	8.85%	Attachments 2a and 2b
2020	9.03%	9.26%	Attachments 3a and 3b
2021	9.09%	9.26%	Attachments 4a and 4b
2022	8.33%	8.60%	Attachments 5a and 5b
2023	7.35%	7.57%	Attachment 6
2024	6.13%	6.23%	Attachment 7
2025	6.51%	6.57%	Attachment 8

[ii] ALLCO-142 Question:

(Credit metrics and rating thresholds.) (a) State the Company's current long-term issuer and first mortgage bond ratings from Moody's, S&P, and Fitch, the date of each rating action since January 1, 2020, and the outlook. (b) For each calendar year 2020 through 2025 and the Test Year, state the Company's CFO pre-WC/debt, FFO/debt, debt-to-capitalization, and cash-flow-to-interest ratios as calculated by each rating agency (or, if the Company does not have the agency calculation, as calculated by the Company using the agency's published methodology), and produce the calculation. (c) Identify the ratio ranges or thresholds that each rating agency has published or communicated to the Company as consistent with the Company's current rating and with the next rating category below it, and produce each rating-agency report, credit opinion, or communication since January 1, 2023 that states such thresholds for the Company or Eversource Energy. (d) State the share of the Company's cash flow from operations in the Test Year that consists of net income, and the share that consists of depreciation, amortization, deferred income taxes, and other non-cash items. (e) Compute the Company's CFO pre-WC/debt and FFO/debt ratios for the Rate Year at authorized returns on common equity of 10.25%, 9.25%, 8.5%, 7.5%, and 6.5%, holding all other inputs at the Company's proposed levels, and state for each the rating category the Company contends would result and the basis for that contention.

ALLCO-142 Response:

(a) Please refer to ALLCO-142, Attachment 1, for CL&P's ratings and outlook from S&P Global Ratings since January 1, 2020.

Please refer to ALLCO-142, Attachment 2, for CL&P's ratings and outlook from Moody's Ratings since January 1, 2020.

Please refer to ALLCO-142, Attachment 3, for CL&P's ratings and outlook from Fitch Ratings since January 1, 2020.

(b) Please refer to ALLCO-142, Attachment 4, for the metrics requested.

(c) Please refer to ALLCO-142, Attachment 5, for reports from S&P Global Ratings on CL&P since January 1, 2023. As discussed on page 2 of 109, in ALLCO-142, Attachment 5, S&P expects "CL&P's stand-alone FFO to debt will average 20%-22% over the forecast period".

Please refer to ALLCO-142, Attachment 6, for reports from Moody's Ratings on CL&P since January 1, 2023. As discussed on page 3 of 73, in ALLCO-142 Attachment 6, "CL&P's stable outlook reflects our expectation that the utility will maintain a ratio of CFO pre-WC to debt of at least 17% over the next 12-18 months. At the same time, the stable outlook reflects the company's ongoing effort to rebuild its relationship with key stakeholders including regulators, state leaders and customers and the potential that storm costs could be recovered through pending regulatory proceedings or securitization" and "CL&P could be downgraded if Connecticut regulatory decisions continue to be contentious or unsupportive of credit quality or if CL&P's financial performance deteriorates such that its ratio of CFO pre-WC to debt falls below 17% on a sustained basis".

Please refer to ALLCO-142, Attachment 7, for reports from Fitch Ratings on CL&P since January 1, 2023. As discussed on page 2 of 19 in ALLCO-142, Attachment 7, "Through 2027, Fitch forecast CL&P's FFO leverage to average about 4.0x.". Additionally on page 2 of 19 in ALLCO-142 Attachment 7, factors that could, individually or collectively, lead to a downgrade include "FFO leverage exceeds 4.3x on a sustained basis" and "An adverse implementation of the recent regulatory changes that reduces the stability and predictability of earnings and cash flow and materially weakens CL&P's financial profile".

(d) Please refer to exhibit CLP-REVREQ-2-H-1.2A for the Company's 2025 Form 10K. Per the Company's reported statement of cash flows:

Net Income: $551,329k
Non-Cash Items: $964,867k
Change In Current Assets & Liabilities: $158,970k
Cash from Operations: $1,675,166k

"Non-Cash Items" includes Depreciation, Amortization, Deferred Income Taxes, and Other Non-Cash items, as requested. Note that Test Year Amortization expense includes recovery of substantial under-recovered prior-period costs that built up as the direct result of artificially low RAM rates established over multiple years beginning in 2022. As a result, Test Year Amortization expense may not be indicative of future amortizations, to the extent that reconciling rate adjustments maintain closer alignment with current costs better than they have in the past.

(e) The requested computations would produce unreliable and misleading information regarding the Company's credit ratings because the computations would require broad speculation as to how independent rating agencies will evaluate hypothetical outcomes under circumstances that do not exist.

In particular, the request presumes that credit ratings can be determined solely by recalculating CFO pre-WC/debt and FFO/debt under a series of assumed ROEs and then assigned a corresponding rating category on that basis. Rating agencies do not evaluate utility credit quality in this manner. Moody's expressly states in its methodology that a "scorecard-indicated outcome is not expected to match the actual rating for each company" and further recognizes that there are "various reasons why scorecard-indicated outcomes may not map closely to actual ratings." Thus, Moody's itself cautions against the precise type of exercise requested here, which is the use of a limited set of quantitative measures to infer a specific rating outcome.

More fundamentally, Moody's does not evaluate utility credit quality through financial metrics alone. Moody's identifies the regulatory framework as "a key determinant of the credit quality of a utility" and recognizes that utilities can experience financial stress because of "a breakdown or obstacle in the regulatory framework." Consistent with that view, Moody's methodology focuses on the regulatory environment, the consistency and predictability of regulation, the utility's ability to recover its costs and earn returns, and the sufficiency and timeliness of cost recovery. As Moody's explains, the critical issue is whether rates are sufficient to allow the utility to recover its costs and earn a reasonable return, not whether a particular authorized ROE can be associated with a particular financial ratio.

These facts were proven by the experience of Aquarion Company of Connecticut (“Aquarion”) during and after its general rate case, Docket No. 22-07-01, which is particularly instructive on this point because it involved the precise type of exercise requested here. In that docket, PURA purported to evaluate projected credit metrics under multiple ROE and capital structure scenarios, ultimately concluding that "[Aquarion’s] credit metrics remain in acceptable ranges set by the credit rating agencies" and that "an ROE set within the ranges presented by EOE, OCC, and [Aquarion] (i.e., 7.765% to 10.35%) would not adversely affect [Aquarion’s A3] credit rating." PURA then relied upon that conclusion in establishing the authorized ROE, opining that "[a] key determinant in setting an ROE is whether the ROE will allow the utility to maintain its current financial condition and credit rating."

In its rationale, PURA asserted that it had conducted a "rigorous analysis" of the effect of various ROE levels on the company's credit rating.

In that instance, PURA evaluated alternative ROE scenarios, compared projected metrics against rating-agency benchmarks, concluded that the approved ROE would not adversely affect Aquarion's credit rating, and relied upon that conclusion in setting rates. That exercise involved the same basic premise underlying this interrogatory, which is that projected credit metrics and rating-agency thresholds can be used to predict the credit implications of alternative ROE outcomes. This proposition is invalid.

Despite PURA’s conclusions that Aquarion’s A3 credit rating would not be adversely impacted by the decision in Docket No. 22-07-01, approximately one year later, Moody's downgraded Aquarion Water Company of Connecticut from A3 to Baa1 and specifically attributed the downgrade to the consequences of the rate order. Moody's stated:

> The downgrade of Aquarion Water Company of Connecticut reflects a weakening financial profile resulting from the utility's rate order last year, which included a reduced revenue requirement as well as lower returns. The rate order was another indication that the

> Connecticut regulatory environment has become more challenging and less credit supportive for the state's regulated utilities."

Moody's further explained that Aquarion's lower rating reflected a Connecticut regulatory environment that had become less consistent and predictable, as evidenced by recent regulatory decisions affecting Connecticut utilities.7 Notably, the factors Moody's cited as driving the downgrade extended beyond the projected financial metrics on which PURA's analysis principally relied.

The requested computations suffer from the same fundamental flaw. The request assumes that all relevant rating considerations remain unchanged except for the effect of a lower ROE on two financial ratios. In reality, rating agencies do not assess utility credit quality that way. A lower ROE is not merely an input to a ratio calculation. Depending on the circumstances, the ROE may affect a rating agency's assessment of the utility's ability to earn its return, recover its costs, attract capital, maintain cash flow, and operate within a constructive regulatory framework. From a credit perspective, the relevant question is not what ROE appears in a rate order, but whether the utility can actually recover its costs, earn its authorized return, generate sufficient cash flow, and maintain access to capital. Those outcomes depend on numerous features of the regulatory framework and cannot be inferred from the authorized ROE alone.

Accordingly, the Company cannot reasonably assign hypothetical rating categories to the requested ROE scenarios. More importantly, the Aquarion outcome demonstrates that doing so would not provide a reliable indication of how the rating agencies would actually evaluate the Company's credit quality. The requested exercise would therefore create an appearance of precision that is unsupported by the methodology used by the rating agencies in practice and is contradicted by the directly analogous Connecticut experience.

[iii] ALLCO-051 Question:

With respect to capital structure and expected earnings: (a) state the Company's actual common equity ratio, per books, at the end of the Test Year and as of the most recent quarter, and reconcile any difference from the requested 53.86%; (b) state the amount of long-term debt outstanding at Eversource Energy (the parent) as of the end of the Test Year and state whether any proceeds of parent debt have been invested as common equity in CL&P, quantifying the amounts (i.e., the extent of double leverage); and (c) quantify the expected return on equity to shareholders under the proposed earnings sharing mechanism — 50/50 sharing above the authorized return with no downside adjustment — assuming the requested 10.25% authorized return, producing the distribution or scenario analysis used, and state whether the Company performed any analysis of the asymmetric value of that mechanism; if not, explain why an asymmetric mechanism does not require a lower authorized return.

ALLCO-051 Response:

a. In recent years, the Company has had to fund significant deferred balances relating to catastrophic storm restoration costs and the Company's Revenue Adjustment Mechanism ("RAM") reconciling rates, including the 2024 Non-bypassable Federally Mandated Congestion Charges ("NBFMCC"). As discussed in response to data request OCC-522i, including the attachment provided therein, the Company's capital resources are limited. With no foreseeable recovery of the costs in the near term, the Company had to support the growing deferral balance using its limited capital resources, although the deferral offered no operating cash flow with which the Company could service additional debt. To mitigate the financial risk that would otherwise result (from additional debt), the Company took steps to preserve its credit ratings, including maintaining a higher percentage of equity in its capital structure. Consequently, the Company's common equity ratio, per books, was considerably higher than the equity ratio in prior years. Once the artificially low RAM rates were

corrected and the corresponding deferred balances were reduced, the need to maintain a higher equity capitalization ratio was lessened.

Specifically, the Company's common equity ratio on a 5-quarter average basis was 54.56% as of December 31, 2025, and 55.26% as of June 30, 2026. The Company anticipates issuing $1.45 billion of First Mortgage Bonds over the two-year period July 1, 2026 through June 30, 2028, to fund ongoing operations as well as upcoming maturities of $500 million. Additionally, the Company expects to retain approximately $400 million of earned equity over the same timeframe. As shown in the table below, the Company has reflected an equity ratio of 53.86% in the rate year in this proceeding, incorporating assumptions of timely recovery of past and future storm costs, among other proposals in this proceeding.

Please refer to Table 1, below, as well as the Company's filed Exhibit CLP-REVREQ-2, Schedules D-1.0, WP-D-1.1, and D-5.0.

ALLCO-051 Table 1
($ Millions)

	End-of-Period Balance				Average
	June 30, 2026	June 30, 2027	June 30, 2028	2-Year Change	June 30, 2028
Long-term Debt *	$ 5,109.2	$ 5,751.7	$ 6,053.8	$ 944.5	$ 5,873.0
Common Equity	6,769.5	6,812.8	7,171.5	402.0	6,992.1
Preferred Stock	117.0	117.0	117.0	0.0	117.0
Total Capital	$ 11,995.7	$ 12,681.5	$ 13,342.3	$ 1,346.5	$ 13,011.9
Common Equity Percentage of Total Capital					53.86%

** Rate Year average balance is calculated on a 5-quarter average basis*

b. Eversource Energy is a public holding company that holds regulated electric, gas and water affiliates as well as unregulated affiliates. It is simply not possible to associate individual sources of funds, whether at the utility or holding company, with the uses of funds at the operating company level, nor is the business managed in that manner. The management of cash into and out of the Company is a daily undertaking that ultimately includes the passage of billions of dollars out of the Company, to suppliers and employees, as well as into the Company from various sources, including customers. Although the Parent company raises necessary capital through specific sources available, the uses are not connected to any specific source of funds.

Those sources of funds include equity issuances, retained earnings, the use of treasury shares for such programs as dividend reinvestment and 401k match, long-term debt issuances, and, temporarily, short-term debt. These sources of funds as well as the eventual uses vary significantly year to year. Moreover, the Company's credit ratings, such as those issued by Moody's, are determined at the subsidiary level based on the riskiness of its assets, specifically, as well as the degree of financial risk resulting from the Company's issuances of First Mortgage Bonds. Those bonds include protections, ring fencing, and covenants specific to

the Company (i.e not Eversource Energy Parent), and are backed by the Company's (again, not Eversource Energy Parent's) assets in the State of Connecticut.

c. There is no sharing of earnings caused by the setting of base rates with an authorized return incorporated into the approved revenue requirement. Further, the Company does not anticipate that it will over-earn during the term of the PBMRP.

[iv] ALLCO-158 Question:

Follow-up to the Company's response to Q-ALLCO-019 (recovery of DG dispute obligations through rates). The Company's response did not answer the final portion of Q-ALLCO-019. State whether the Company proposes, in this proceeding, to recover through rates — whether in base rates, through any rate adjustment mechanism, or through any deferral or regulatory asset — any judgment, settlement payment, refund, or interest obligation arising from any dispute with a distributed generation or qualifying facility customer, including without limitation any refund or interest obligation to Allco or its affiliates arising from overcharges for interconnection-related costs. If so, identify each such amount, the schedule and line item in which it appears, and the witness sponsoring it. If not, state the accounting treatment the Company proposes for any such judgment, settlement, refund, or interest obligation that becomes payable during the rate plan term, including the account to be charged and whether shareholders or ratepayers would bear the cost.

ALLCO-158 Response:

CL&P objects to this request on the ground that it is an improper effort by ALLCO to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

Without waiving said objection, as the Company stated in response to ALLCO-019, there are no judgments and/or settlements resulting from lawsuits brought by distributed generation developers, qualifying facilities, or interconnection customers; therefore, the Company is not proposing to recover any such amounts through rates. Please refer to the Company's response to ALLCO-006 for the accounting treatment of interconnection refunds.

Date Filed: October 27, 2026

Witness: Warren R. Boutin, Leanne M. Landry and Jeffrey D. Turano
Request from: ALLCO

Question:

(Follow-up to OCC-676 and ALLCO-059 — customer advances and interconnection deposits.) OCC-676 states that the Company has excluded customer advances from rate base since Docket No. 14-05-06 because "they are refundable and the Company does not have use of these dollars." ALLCO-059 states that Account 252500 held ($28,277,769) of interconnection customers' payments at June 30, 2026. (a) State whether the funds recorded in Account 252500 and in any other customer-advance or CIAC-deposit account are held in a segregated or escrow account or are commingled with the Company's general funds, and identify the account(s) and institution(s). (b) If commingled, state whether those funds are available to and used by the Company for working capital, construction, or any other purpose pending final accounting, and reconcile that use with the statement that the Company "does not have use of these dollars" and with OCC-677, which attributes the increase in customer advances since December 2025 to $14.5 million received from five NB-12 line-extension customers for projects that "are currently in construction." (c) State whether any interest is paid or credited to interconnection customers on advances held pending final accounting or refund, and the tariff, agreement, or policy provision governing it. (d) State whether customer advances and CIAC deposits are reflected in the Company's cash working capital or lead-lag analysis in this Application and, if so, where; if not, explain why customer funds held for months or years are excluded from the working-capital determination. (e) Produce the Company's response to OCC-072 in Docket No. 14-05-06 and identify the page of the Final Decision in that docket on which the Company relies.

Response:

a. Please refer to the Company's responses to ALLCO-001[i], ALLCO-002[ii], and ALLCO-004[iii].

b. Please refer to the Company's response to subpart (a) and OCC-935[iv]. The Company keeps enough cash on hand in order to refund customer advances if/when they come due.

   For primary extensions and modifications under PURA-approved New Business Policy NB-12 ("NB-12 Policy"), a customer may make the required advance payment to the Company via wire transfer or letter of credit. For advance payments made via wire transfer, per the NB-12 Policy, the Company credits advances to:

AU	CCC	In Blank Column
1D	349	25201

The Company also authorizes refunds, when appropriate, charging to this same account. This advance payment is refunded in full, without interest, when the extensions and modifications are considered by the Company to have been put into full use.

c. The PURA-approved Interconnection Guidelines and form of Interconnection Agreement do not authorize the payment of interest on final accountings that result in an Overpayment to be refunded to the interconnecting customer, and the PURA-approved NB-12 Policy states that advances will not accumulate interest.

d. Customer advances and CIAC deposits are not reflected within the Company's cash working capital or lead-lag analysis.

e. The relevant language from the Company's response to OCC-072 in Docket No. 14-05-06 is provided in the Company's response to OCC-676[v]. Monthly balances of customer advances between 2009 and 2014 are not relevant to the instant proceeding. To answer the remainder of the subpart, OCC-072 stated, in relevant part "The Company has not included customer advances in the test year or rate year as they are refundable and the Company does not have use of these dollars." The Final Decision in Docket No. 14-05-06 did not comment on the treatment of customer advances.

Prior Referenced Responses:

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[i] ALLCO-001 Question:

Identify each FERC account in which the Company records CIAC and other amounts collected from interconnection customers for interconnection studies, upgrades, and overheads, and state the balance in each such account at the end of each year 2018 through 2025 and as of the most recent month available.

ALLCO-001 Response:

CL&P objects to this request on the ground that it is an improper effort by Allco to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

Without waiving said objection, the Company records CIAC activity from interconnection customers to FERC Account No. 252500. The table below summarizes the end of year balance in FERC Account No. 252500 from 2018 through June 2026.

Year	Balance
December 2018	($5,569,769)
December 2019	($5,038,280)
December 2020	($9,076,090)
December 2021	($25,399,399)
December 2022	($11,263,859)
December 2023	($7,796,182)
December 2024	($10,334,276)
December 2025	($23,605,408)
June 2026	($28,277,769)

[ii] ALLCO-002 Question:

State the total dollar amount of CIAC and interconnection-related payments collected from DER and QF interconnection customers in each year 2018 through 2025, and explain precisely how those amounts are reflected in (a) rate base, (b) the Test Year revenue requirement, and (c) the Rate Year revenue requirement proposed in this docket, identifying the specific schedules and workpapers.

ALLCO-002 Response:

CL&P objects to this request on the ground that it is an improper effort by Allco to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

Without waiving said objection, please refer to the Company's response to ALLCO-001i for CIAC year-end balances from 2018 through 2025. CIAC and interconnection-related payments received by the Company reduce the cost of construction or plant placed in service. CIAC is recognized as an offset to the underlying capital project. CIAC would not be considered a component of rate base until the underlying capital project is placed in service. At that time, the underlying capital project costs in rate base would be wholly offset by CIAC at the time of final project billing and reconciliation. In the Company's next cost of service update, the rate base and the Rate Year revenue requirement will reflect the CIAC and the underlying capital project cost for projects placed in service.

[iii] ALLCO-004 Question:

State whether refund obligations owed by the Company to interconnection customers following final accounting or reconciliation of interconnection projects — including the $257,260.19 in refunds identified in the Company's December 2024 Final Accounting Reports for the Fisk, Plainfield, Voluntown 1240, and Bilton clusters — are recorded as liabilities on the Company's books; identify the account(s), the total balance of such unpaid refund obligations at the end of each year 2022 through 2025, and state whether and how such balances are reflected in rate base, cash working capital, or the revenue requirement in this docket.

ALLCO-004 Response:

CL&P objects to this request on the ground that it is an improper effort by Allco to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States

District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

Without waiving said objection, please refer to the Company's response to ALLCO-002i for "whether and how such balances are reflected in rate base, cash working capital, or the revenue requirement in this docket." The Company confirms that when a refund obligation is owed to interconnection customers following final accounting or reconciliation of interconnection projects, the refund obligation is recorded as a liability on the Company's books until the payment is issued to the interconnection customer.

[iv] OCC-935 Question:

Customer Advances. Refer to the response to OCC-270, Attachment 2.

a. Are the balances shown held in a restricted account? Describe in detail where these customer advances are held until offset to plant in service, forfeited or refunded.
b. Identify the portion of the balances shown that are letters of credit and not actual cash deposits.
c. Provide a copy of or link to the NB-12 policy.

OCC-935 Response:

a. Cash received from customers as part of their customer advances on NB-12 projects are held in a general purpose cash account (131.010) for use by the Company. A specific liability account (252.010) tracks the advance received until it is forfeited or refunded based on specific customer agreement milestones.
b. All amounts presented in OCC-270, Attachment 2, are cash balances.
c. Please refer to Exhibit CLP-ADDITIONS-13 for copies of CL&P's New Business policies.

[v] OCC-676 Question:

Customer Advances. Refer to the response to OCC-270. Has the Company ever included customer advances as a reduction to rate base? If so, identify the PURA precedent relied on for no longer including these as a reduction to rate base.

OCC-676 Response:

The Company's position on not including customer advances as a reduction to rate base has been consistent since at least the 2014 CL&P Rate Case, Docket No. 14-05-06. In that case the Company responded to a similar question:

"The Company has not included customer advances in the test year or rate year as they are refundable and the Company does not have use of these dollars," as stated in the Company's response to discovery question OCC-072 in Docket No. 14-05-06.

In the Final Decision in Docket No. 14-05-06 PURA did not reduce the Company's rate base for these refundable advances and therefore the Company has treated advances consistent with this PURA precedent.

Date Filed: October 22, 2026

Witness: Douglas P. Horton, Brendan J. O'Brien, Garrett J. Murray, and Matthew Fallon
Request from: ALLCO

Question:

(Follow-up to ALLCO-048 and ALLCO-051 — affiliate returns and earnings sharing.) ALLCO-048, Attachment 1, shows authorized returns of 9.50% on a 50.00% equity ratio for PSNH (DE 24-070, July 25, 2025) and 9.80% on a 53.21% equity ratio for NSTAR Electric (D.P.U. 22-22, November 30, 2022), each with an asymmetric earnings sharing mechanism, and ALLCO-048 states that the Company did not conduct any analysis comparing its business risk to those affiliates. (a) State each respect in which the Company contends that its business or regulatory risk exceeds that of NSTAR Electric and of PSNH, and identify the evidence for each. (b) State the earned return on common equity of NSTAR Electric and of PSNH for each year 2022 through 2025 and the amounts, if any, shared with customers under each affiliate's earnings sharing mechanism. (c) ALLCO-048 states that in the Company's experience earnings sharing mechanisms are "implemented in a one-sided manner – to the benefit of customers," while ALLCO-051(c) states that the Company "does not anticipate that it will over-earn during the term of the PBMRP." State whether the Company contends that the proposed earnings sharing mechanism has any expected value to customers and, if so, quantify it and produce the analysis; if the Company contends it has none, state why it is proposed. (d) State whether Ms. Bulkley or any other ROE Witness was asked to consider, or did consider, the authorized returns of the Company's affiliates in forming her recommendation, and produce any workpaper or correspondence in which the affiliates' returns are discussed.

Response:

a. The Company did not perform an analysis comparing its business or regulatory risk to that of PSNH or NSTAR Electric. Accordingly, the Company does not contend that its business or regulatory risk exceeds that of PSNH or NSTAR Electric in any specific respect based on an analysis performed in this proceeding. The Company's recommended ROE is based on the analyses presented in its pre-filed testimony and supporting workpapers, which evaluated the Company's required return on a stand-alone basis. Additionally, authorized returns on equity established in individual regulatory proceedings, while informative datapoints, should not be viewed as objective measures of the return required by investors. Authorized ROEs reflect the evidentiary records, issues presented, regulatory frameworks, and outcomes specific to those proceedings.

b. Please refer to the table for both NSTAR Electric and PSNH for 2022 through 2025. Neither regulated entity earned returns that have triggered the earning sharing mechanism.

	2022	2023	2024	2025
NSTAR Electric	6.77%	5.78%	6.30%	4.81%
PSNH	8.08%	6.40%	6.99%	7.24%

c. By design, PBR plans are multi-year plans during which the utility waives its right to file a full distribution rate case in order to increase rates. As a result, earnings sharing mechanisms (ESM) are a common feature of PBR to provide a guardrail in the event that rates become misaligned with costs over the course of the plan for reasons not anticipated at the inception of the multi-year plan. As a symmetrical guardrail, ESMs serve to protect both the utility and its customers during the course of the plan in the event that rates are set too high or too low (protecting the customer from any potential over-earning and protecting the utility from earning below an established threshold without the ability to file a rate case, given its commitment to waive such right as part of the PBR framework).

The Company has developed its proposed PBMRP in an effort to establish a regulatory framework that provides revenue support over the course of the PBR plan that aligns with the Company's costs over the same period, including the cost of equity capital. The Company's Proposed PBMRP is not designed to result in a scenario where the Company earns above its authorized ROE, thus triggering the ESM. In fact, the Company's analysis demonstrates that the PBMRP, if approved as proposed with no modification, the Company would earn below the authorized ROE.[1] In this way, the benefit to customers of an ESM that is triggered only in cases where the company over-earns, is that it ensures that the PBR plan will not inadvertently establish rates that are 'too high' during the course of the PBR plan, by operation of the ESM in that event. The ESM allows for a 'sharing' of any over earnings, as a means to retain the overarching incentive properties of PBR as well as the other administrative benefits of PBR as a framework.

d. No. Ms. Bulkley did not rely on the authorized returns of PSNH or NSTAR Electric in developing her ROE recommendation in this proceeding, nor was she asked to do so by the Company. Consequently, no such workpapers or correspondence exist.

[1] The analysis presented in EOE-156, Attachment 1, relied upon the currently authorized ROE of 9.25% and capital structure of 53% equity for illustrative purposes. As shown in EOE-156, Attachment 1, projected earned returns fall below the authorized return in each year, showing a steady decline over the course of the plan.

Date Filed: October 27, 2026

Witness: Warren R. Boutin and Andrew C. Belden
Request from: ALLCO

Question:

(Follow-up to ICC-013 and ICC-016 — application-to-agreement timing by category.) ICC-013, Attachment 1, reports the business days from application receipt to issuance of an Interconnection Agreement for all applications (78,740 since January 2020; mean 17.7 business days), and ICC-016 reports agreement-to-Permission-to-Operate timing separately for four categories. (a) Provide the ICC-013 schedule (projects, mean, and median business days by month) separately for the same four categories used in ICC-016 — residential inverter-based generators of 50 kW or less; Fast Track residential above 50 kW; commercial and industrial of 2 MW or less; and study-process projects above 2 MW — and, for the last two categories, separately for applications that required electric power system modifications or upgrades. (b) For each category, state the number of applications received since January 1, 2020, for which no Interconnection Agreement has been issued as of the date of the response, the number of those that the Company has tendered but not countersigned, and the mean and maximum elapsed business days for each group. (c) Explain why ICC-013, Attachment 1, reports a monthly median that exceeds the monthly mean in numerous months (e.g., January 2020: mean 5.98, median 22.5), identify any negative or zero durations in the underlying data and their cause, and state whether the "Mean" and "Average" columns are computed differently.

Response:

CL&P objects to this request on the ground that it is an improper effort by Allco to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

Without waiving said objection, the Company states as follows:

a. Please refer to ALLCO-159, Attachment 1, through ALLCO-159, Attachment 4, for the requested information.

    a. ALLCO-159, Attachment 1 – Residential Less than 50kW
        i. Please note, in ALLCO-159, Attachment 1. The median business day column shows 0 or 1 or 2 days for some months. These numbers are correct

as the applications were processed on the same day or within one or two days from receipt.

b. ALLCO-159, Attachment 2 – Fast track Greater than 50kW
c. ALLCO-159, Attachment 3 – Less than 2MW
d. ALLCO-159, Attachment 4 – Greater than 2MW

b. Please refer to the Company's response to ALLCO-017[i].

c. The mean and the median are derived differently. The mean is the average of the total days divided by the number of projects. Whereas the median is the middle number when the numbers are arranged from smallest to largest, or the average of the two middle numbers if it is an even number. The "Mean" and "Average" were requested by the intervenor, which are the same. Thus, the Average column repeats the information in the Mean column.

Prior Referenced Response:

[i] ALLCO-017 Question:

State the average and maximum elapsed time, in each year 2019 through 2025, between the Company's receipt of an interconnection agreement executed by a Connecticut generator and the Company's countersignature and return of that agreement, and identify each instance exceeding 180 days, including project LEG-22708.

ALLCO-017 Response:

CL&P objects to this request on the ground that it is an improper effort by Allco to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

Without waiving said objection, the Company does not track information on the average and maximum elapsed time between the receipt of a partially-executed interconnection agreement ("IA") from a Generator and the Company's countersignature and return of the fully-executed IA to the Generator. Starting in early 2026, the IA execution process was enhanced to leverage automation available in PowerClerk; therefore, the execution dates are now recorded electronically in a software platform.

Date Filed: October 22, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: ALLCO

Question:

(Follow-up to ALLCO-076, ALLCO-077, and ALLCO-028 — outside counsel matters in the revenue requirement.) ALLCO-076, Attachment 1 reports outside counsel expense charged to the Company of $3,834,493 (2021), $2,287,868 (2022), $4,257,622 (2023), $2,678,448 (2024), and $5,185,192 (2025), and a Rate Year amount of $5,121,457, and lists, among others, Day Pitney LLP ("Regulatory / Litigation," direct charge: $79,724 in 2023, $204,831 in 2024, $164,213 in 2025, $174,796 in the Rate Year), Cowdery Murphy & Healy LLC ("Regulatory / Litigation," direct charge: $147,160 in 2024, $511,973 in 2025, $544,967 in the Rate Year), and Keegan Werlin LLP ("Regulatory Matters," direct charge: $1,210,144 in 2025, $1,288,132 in the Rate Year). ALLCO-077 states that the Rate Year legal costs "include litigation or other proceedings in which the Company is a plaintiff or defendant" and that the Company "does not track legal costs that would allow the Company to identify the portion of costs that relate to litigation or other proceedings and then separate that portion by specific matters." (a) For each of Day Pitney LLP, Cowdery Murphy & Healy LLC, and Keegan Werlin LLP, and for each year 2023 through 2025 and the Rate Year, identify each matter (by Legal Tracker Matter # and Eversource Matter Name, or, if privilege is asserted as to a name, by category and forum) to which the amounts in ALLCO-076, Attachment 1 were charged, and the amount charged to each matter. (b) State whether any portion of the amounts in subpart (a) was incurred in connection with (i) Allco Finance Limited or any of its affiliates, including the matters settled in Docket No. 16-03-08RE01, the February 2025 settlement filed in Docket No. 25-03-12, the Company's disqualification of SCEF Year 7 bids, the retention of SCEF Year 6 bid deposits, or the interconnection, LREC/ZREC, or power purchase agreements of Allco's affiliates; (ii) Windham Solar LLC or any affiliate; (iii) any other interconnection, net-metering, SCEF, or renewable-energy-contract dispute with a customer or developer; or (iv) any proceeding in which the Company defended the prudence or lawfulness of its own conduct — and state the amount for each. (c) State the basis on which the Company contends that the Rate Year amount of $5,121,457 is a reasonable and prudent level of outside counsel expense to be recovered from ratepayers when, by its own account in ALLCO-077, it cannot identify what portion of that amount was incurred to litigate against its own customers or to defend its own conduct, and identify every adjustment the Company made to remove such costs from the Rate Year, with the amount and workpaper reference, or state that no adjustment was made. (d) State whether any fee or disbursement of Day Pitney LLP incurred in Allco Finance Limited Inc. v. The Connecticut Light and Power Company, et al., No. 3:26-cv-01277 (D. Conn.), or in the Rule 11 and related correspondence preceding it, has been or will be charged to the Company, recorded above the line, included in any deferral, or sought in this or any future rate proceeding, and identify the account(s) used. (e) Produce the Legal Tracker matter list and budget-

versus-actual report for each matter identified in subpart (a) in native format.

Response:

CL&P objects to this request on the ground that it is an improper effort by ALLCO to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

(a) Only the costs incurred in 2025 are at issue in this proceeding. Costs included in the Rate Year are escalated by the rate of inflation from the test year. Day Pitney LLP assists the Company in three areas – routine business and litigation matters, regulatory matters and appellate work. Cowdery Murphy & Healy LLC assists the Company with regulatory and appellate work, and Keegan Werlin LLP assists the Company with specialized regulatory work.

(b) The Company objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

(c) The Company intends to address the prudence of costs as a legal matter. In addition, the question posed in ALLCO-077 asked for a breakdown of "the proceedings in which the Company defends the prudence or lawfulness of its own conduct…," which are false categories of legal work. The Company does not "litigate against its own customers," nor does it incur legal costs to impermissibly, improperly or inappropriately "defend its own conduct" and the Company is able to state categorically that there are zero legal costs incurred for these stated purposes.

In preparing its rate filing, the Company reviewed all of its legal costs to determine that the costs were reasonable, necessary, efficiently incurred and expected to be routinely occurring, primarily due to the need to meet increased regulatory requirements, as well as other compliance matters. The legal costs were incurred in the course of operating as a public service company in the State of Connecticut and to provide safe and reliable service to customers as a company that is rate-regulated by PURA. All of the Company's legal costs included in the revenue requirement fall within this category.

(d) The Company objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Date Filed: October 27, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: ALLCO

Question:

(Follow-up to ALLCO-078 and ALLCO-034 — rate-proceeding costs outside Exhibit CLP-REVREQ-9.) ALLCO-078 states that the $3.1 million of rate case expense in Exhibit CLP-REVREQ-9 consists solely of external vendor charges; that the Company "does not incur incremental payroll, labor or benefits costs when preparing, filing or adjudicating a rate case" because the work is performed by permanent employees of the Connecticut revenue requirements group, the Connecticut rates group, and the internal legal department; that internal rate-case work is "exclusively contained in fiscal year 2026"; and that, applying the OCC-332 payroll methodology, "there are no payroll, labor or benefit costs pertaining to the rate case in the proposed revenue requirement." The response did not identify the positions, amounts, or accounts the interrogatory asked for.

(a) Identify by title each position in the Connecticut revenue requirements group, the Connecticut rates group, the internal legal department, and any other Company or ESC group whose incumbent has recorded or is expected to record time on this proceeding in 2026, and state for each the Test Year Pro Forma and Rate Year salary, incentive compensation, and benefits included in the revenue requirement (Exhibit CLP-REVREQ-2, WP C-3.5 and related), and the percentage of 2026 working time the Company estimates each will devote to this proceeding.
(b) Confirm that the Rate Year payroll, incentive compensation, and benefits of the positions identified in subpart (a) are included in the proposed revenue requirement without any adjustment to exclude time devoted to this or any other rate proceeding; if the Company contends an adjustment was made, identify it by amount and workpaper.
(c) State whether the Company contends that Conn. Gen. Stat. § 16-243p(b) permits recovery through rates of the salaries, incentive compensation, and benefits of employees for the time they devote to attendance in, participation in, or preparation for a rate proceeding, and state the basis for that contention.
(d) Identify every cost associated with any rate proceeding initiated on or after January 1, 2024 — including Docket Nos. 26-05-10, 24-12-01, 25-01-03, and 26-01-03, any RAM, storm-cost, or reconciliation proceeding, and any appeal — that is recorded in Test Year or Rate Year O&M, A&G, service-company charges, regulatory assets, or deferrals, stating the amount, account, and schedule or workpaper for each, and the total.
(e) Produce the Company's 2026 time records, project codes, or other records (or state that none exist) showing employee time charged to this proceeding, and identify the project or work-order code(s), if any, under which such time is recorded.

(f) State whether the principle stated in ALLCO-078 — that the Company "does not incur incremental payroll, labor or benefits costs" when work is performed by permanent employees whose salaries are in the payroll base — applies to the time of permanent Company and ESC employees, and to the pooled supervisory, engineering, administrative, fleet, stores, and other overhead costs, that the Company charges to interconnecting customers through percentage loaders on interconnection work orders; if the Company contends it does not, explain why the same cost is not incremental when recovered from ratepayers but is incremental when recovered from an interconnecting customer, and identify every document on which that contention rests.

Response:

(a), (c), and (e). Please refer to the Company's response to RRU-070[i].

(b) The Company confirms no adjustment has been made to exclude labor related to this proceeding. Please refer to the Company's responses to ALLCO-078[ii] and RRU-070 for additional information regarding the internal labor specific to this proceeding.

(d) Please refer to the Company's responses to OCC-438[iii] and RRU-070.

(f) The Company disagrees with the characterization of subpart f in this question. There are no incremental labor costs in either scenario represented in this question.

Prior Referenced Responses:

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[i] RRU-070 Question

(RATE PROCEEDING SALARIES) Application, Sch. C-3.5; Interrog. Resp. OCC-199; Public Act 23-102, Sec. 2. Regarding employee salaries associated with attendance in, participation in, preparation for, or appeal of a rate proceeding:

a. Provide the total charges to work order CT260N11 and to each other work order, cost center or account used to record labor associated with this proceeding. Show by month, by employee classification, and by hours and dollars.
b. State whether any portion of those amounts is included in the payroll expense in Schedule C-3.5 for the Test Year or Rate Year. Identify the line on which it appears and the amount.
c. Identify the EESCO services listed in Attachment 1 of the response to Interrogatory EOE-066 under the captions Legal and Regulation that relate to regulatory proceedings and appeals. State the amount charged to CL&P in the Test Year and Rate Year and the amount removed as non-recoverable.
d. State the EESCO labor charged to work order PURAAN11 identified in Attachment 1 of the response to Interrogatory OCC-355 as established for employees supporting the Connecticut Management Audit in each calendar year from 2021 through 2025. State whether any portion of the charge is included in Schedule C-

3.5 or Schedule C-3.11 while management audit cost is treated as a deferred expense in Exhibit CLP-REVREQ-11.

RRU-070 Response:

a. Please refer to RRU-070, Attachment 1, for the total internal labor charges to work order CT260N11 by month, employee classification, hours and dollars.

b. As outlined within Exhibit CLP-REVREQ-9, all rate case expenses requested for recovery in the Rate Year are from external vendors/contractors. There are no internal payroll, labor or benefits costs included within the $3.1 million rate case expense outlined in Exhibit CLP-REVREQ-9. Please note that the Company does not incur incremental payroll, labor or benefits costs when preparing, filing or adjudicating a rate case. All internal labor associated with this proceeding is staffed with current employees that work for the Company on a permanent basis, which means that there is no additional internal cost caused by the rate case. The Company's departments handling the rate case are the Connecticut revenue requirements group; the Connecticut rates group; and the internal legal department. The Test Year for this case is fiscal year ending December 31, 2025, and the internal work on the rate case is exclusively contained in fiscal year 2026, and the Company has confirmed that there is less than $10,000 recorded in 2025 in relation to the rate case. Please refer to the Company's response to OCC-332 for a detailed explanation as to how the Company calculates its Test Year pro-forma and Rate Year payroll expense. Applying the Company's calculation of payroll expense, there are no payroll, labor or benefit costs pertaining to the rate case in the proposed revenue requirement.

c. All of the costs identified in RRU-070, Attachment 1, are direct charged from the Service Company and represent non-incremental charges (see response part b.). The Company does not track the Service Company costs recorded to work order CT260N11 based on each category identified in EOE-066, Attachment 1.

d. Please see Table 1 below for the total EESCO internal labor charges to work order PURAAN11 for each of the years 2021 through 2025. There are no internal payroll, labor or benefits costs included within the $901,194 expense outlined in Exhibit CLP-REVREQ-11. As shown in Exhibit CLP-REVREQ-11, the only Management Audit costs deferred and sought for recovery in this case are incremental costs billed to the Company by PURA for professional services provided by FTI Consulting, Inc. Consistent with the Company's response to part b. above, the Company does not incur incremental payroll, labor or benefits costs when participating in a PURA Management Audit. All internal labor associated with that work effort is staffed with current employees that work for the Company on a permanent basis, which means that there is no additional internal cost caused by the Management Audit.

Table 1
EESCO Labor Charged to PURAAN11
Calendar Years 2021 – 2025

Year	**Amount**
2021	$20,446
2022	$72,075
2023	$107,932
2024	$1,069
2025	$236
Total	**$201,800**

[ii] ALLCO-078 Question

(Follow-up to ALLCO-030.) The response cross-referenced OCC-438, which contains no itemization. Itemize the approximately $3.1 million of rate case expense in Exhibit CLP-REVREQ-9 by vendor or firm, matter or workstream, and amount; identify each Company or ESC position (by title) whose Test Year or Rate Year payroll, incentive compensation, or benefits include time associated with attendance in, participation in, or preparation for rate proceedings, and the amounts included; state whether any rate-proceeding-associated costs are recorded outside Exhibit CLP-REVREQ-9 — including in payroll, A&G, service-company charges, or any deferral — and identify the amounts and locations; and state the total of all costs associated with rate proceedings initiated on or after January 1, 2024 that are included anywhere in the proposed revenue requirement.

ALLCO-078 Response:

The rate case expense in Exhibit CLP-REVREQ-9 in the amount of $3.1 million is itemized by vendor and Exhibit CLP-REVREQ-2, WP C-3.36, at page 10, shows the annual amortized rate case expense proposed in the revenue requirement. Additionally, please refer to ALLCO-027, Attachment 9, for a summary of billed rate-case expenses by vendor through June 30, 2026.

As outlined within Exhibit CLP-REVREQ-9, all rate case expenses requested for recovery are from external vendors/contractors. There are no internal payroll, labor or benefits costs included within the $3.1 million rate case expense outlined in Exhibit CLP-REVREQ-9.

Please note that the Company does not incur incremental payroll, labor or benefits costs when preparing, filing or adjudicating a rate case. All internal labor associated with this proceeding is staffed with current employees that work for the Company on a permanent basis, which means that there is no additional internal cost caused by the rate case. The Company's departments handling the rate case is the Connecticut revenue requirements Group; the Connecticut rates group; and the internal legal department. The Test Year for this case is fiscal year ending December 31, 2025, and the internal work on the rate case is exclusively contained in fiscal year 2026, and the Company has confirmed that there is less than $10,000 recorded in 2025 in relation to the rate case. Please refer to the Company's response to OCC-332i for a detailed explanation as to how the Company calculates its Test Year pro-forma and Rate Year payroll expense. Applying the Company's calculation of payroll expense, there are no payroll, labor or benefit costs pertaining to the rate case in the proposed revenue requirement.

[iii] OCC-438 Question:

Exhibit CLP-REVREQ-1 Please explain why the Company has not excluded costs associated with its participation in rate case proceedings from the revenue deficiency calculation in this proceeding. In your response, please explain how the Company's proposed treatment of such costs complies with the requirements of SB 7, An Act Strengthening Protections For Connecticut's Consumers Of Energy, concerning recovery of costs associated with participation in rate case proceedings.

OCC-438 Response:

The Company has not removed costs associated with the preparation and participation in this rate case proceeding from the revenue deficiency calculation as these costs are necessary operating costs ensuring that rates are set at a just and reasonable level to enable the ongoing investment into the system to maintain a safe and reliable electric system, benefiting customers. As such, these costs are appropriately recovered from customers and are therefore included in the Company's proposed revenue deficiency. In this regard, the Company plans to provide legal argument on the plain

language of the statute at the appropriate juncture in this proceeding. In the meantime, the Company plans to submit to the record the documentary support necessary to support recovery of the costs.

The Company justifies its recovery for costs associated with the preparation and participation in this rate amendment proceeding as prudently incurred and normal operating costs to litigate this rate amendment application. The Company is entitled to a reasonable opportunity, but not a guarantee, to recover its operating costs and maintain its credit integrity. Further, the Company should be allowed to demonstrate that the costs incurred to adjudicate this rate case proceeding are just and reasonable and affording PURA the opportunity to set equitable rates and establish innovative rate mechanisms and programs for the benefit of our customers.

Date Filed: October 27, 2026

Witness: Warren R. Boutin, Leanne M. Landry and Jeffrey D. Turano
Request from: ALLCO

Question:

(Exhibit CLP-Additions-6 Supplemental — distributed-generation interconnection projects.) The redacted project documentation filed on October 1, 2026 as Exhibit CLP-Additions-6 Supplemental includes CS & Closing Reports and Project Approval Forms for the following projects, each of which the documentation describes as a distributed-generation interconnection or identifies by the name of a solar developer: CD01162, CD01163, CD01242, CD01244, CD01412, CD01470, CD01594, CD01682, CD01705, CD01776, CD01938, CD02028, CD02124, CD02136, CD02239, CD02244, and CD02247. The Project Approval Form for CD02239 (Verogy, Upper Road, Stafford Springs) states a Total Capital Request of $414.7K "(100% Reimbursable)," "Less Total Customer Contribution" of $414.7K and "Project Costs (Net of Reimbursement)" of $0.0, while the CS & Closing Report for the same project reports Project Actuals of $299,031 direct, $317,847 indirect and $616,877 total with no customer contribution shown. For each project listed above: (a) state the amount paid or payable by the interconnecting customer for the work, the date(s) of payment, and the account(s) in which each payment was recorded; (b) state the gross cost of the project (direct, indirect and AFUDC), the amount of the customer contribution credited against that cost, and the net amount, if any, recorded in plant in service and included in the plant additions supporting the proposed revenue requirement, with the schedule and line reference; (c) state whether any part of the Indirect/Overheads amount shown in the CS & Closing Report was recovered from the customer and, if so, how much; (d) for each project whose CS & Closing Report shows no customer contribution in the "Other" cost element, explain where the customer's payment was recorded and why it does not appear in the closing report; and (e) state whether any project listed above, or any other project in Exhibit CLP-Additions-6 or CLP-Additions-6 Supplemental, was funded in whole or in part by an interconnecting customer and nonetheless included at its gross cost in the plant additions supporting the Application, and identify each such project and amount.

Response:

Please refer to Exhibit CLP-Additions-6 and the additional supplemental filings for additional information regarding project costs (direct and indirect) and associated contributions applied to the projects. Additionally, please refer to ALLCO-148[i] where the Company responds to the specific timing and accounting associated with contributions. ALLCO-148 states: Plant constructed for interconnection projects is recorded in FERC accounts 106 and 101 at its gross cost when placed in service. CIAC begins in FERC account 252.500 as a credit. Every DER interconnection project is different and the interconnection process is typically characterized by

numerous milestones over the course of construction, subject to reconciliation as the final step. The majority of customers are responsible for 100% of the project costs, customer payments may or may not align with the milestones and are often contested by the customer causing delay and requiring substantial coordination to bring to closure. Therefore, depending on the particular circumstances of the specific project, the Company generally will apply customer payments as components of the project go into service, and may not apply some or all of the payments until the final reconciliation is complete to assure correct alignment.

Prior Referenced Response:

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[i] ALLCO-148 Question:

(Follow-up to ALLCO-064(c), and ALLCO-059 — rate base treatment of customer-funded plant.) The response to ALLCO-064(c), states that interconnection capital expenditures "are entirely billed to the interconnection customer and reimbursed through the CIAC process; therefore, these asset additions are not included in rate base," and that "there is no basis in the plant accounting records." The response to ALLCO-059, states that CIAC is "an offset to the underlying capital project," that the offset is applied "at the time of final project billing and reconciliation," and that the underlying capital project "would not be considered a component of rate base until the underlying capital project is placed in service." (a) Reconcile the two responses: state whether plant constructed for an interconnection customer is recorded in Accounts 106 and 101 at its gross cost when placed in service, with the CIAC recorded as a credit in Account 252500 (or elsewhere) until reconciliation, or whether the plant is never recorded at gross cost; identify the accounting policy and the journal entries for one Allco Cluster project from work-order opening to reconciliation. (b) State whether the "not included in rate base" statement in ALLCO-064(c), applies to the period between in-service and final reconciliation, and if so identify the schedule in this Application in which the corresponding CIAC or customer-advance balance is deducted from rate base. (c) State the amount of plant in service at December 31, 2025 that was funded in whole or part by interconnection-customer payments not yet reconciled, and the revenue-requirement effect of its inclusion in, or exclusion from, rate base. (d) Identify the witness whose testimony in this proceeding sponsors the treatment described in ALLCO-064(c).

ALLCO-148 Response:

CL&P objects to this request on the ground that it is an improper effort by ALLCO to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Without waiving said objections, the Company responds as follows:

a) Plant constructed for interconnection projects is recorded in FERC accounts 106 and 101 at its gross cost when placed in service. CIAC begins in FERC account 252.500 as a credit. Every DER interconnection project is different and the interconnection process is typically characterized by numerous milestones over the course of construction, subject to reconciliation as the final step. The majority of customers are

responsible for 100% of the project costs, customer payments may or may not align with the milestones and are often contested by the customer causing delay and requiring substantial coordination to bring to closure. Therefore, depending on the particular circumstances of the specific project, the Company generally will apply customer payments as components of the project go into service, and may not apply some or all of the payments until the final reconciliation is complete to assure correct alignment.

b) Responses associated with the Company's response to ALLCO-059, subpart (f) addresses capital additions put in service more generically.

The statement "not included in rate base" in ALLCO-064ii, subpart (c) applies to those interconnection projects that have completed their Final Reconciliation.

c) Please refer to Exhibit CLP-ADDITIONS-4, for actual capital expenditures and in-service capital addition projects since 2017.

d) Please refer to the witnesses listed in the Company's response to ALLCO-064.

Date Filed: October 22, 2026

Witness: Warren R. Boutin, Leanne M. Landry and Jeffrey D. Turano
Request from: ALLCO

Question:

(Exhibit CLP-Additions-6 Supplemental ─ overhead loading on customer-funded work.) For each project identified in Q-ALLCO-162, and for the 2026 Customer blanket (CSTMER / CDCDANNL), the 2026 Third Party Attachment Make Ready program (495802), CD02458 (New Service Amazon Plainfield) and CD02497 (New Service Uline Plainfield): (a) identify each overhead, loader, or indirect-cost rate applied to the project (by name, rate, and the base to which it was applied) and the Company policy, procedure, or accounting instruction under which it was applied; (b) state the amount of the Indirect/Overheads total in the CS & Closing Report attributable to each rate; (c) state whether the rates in subpart (a) are the same rates applied to the interconnection work orders of Allco's affiliates for the Fisk, Plainfield, Voluntown and Bilton project clusters, and if not, identify each difference; (d) state whether the salaries and benefits recovered through those rates are also included in the Test Year Pro Forma and Rate Year payroll and benefits in the proposed revenue requirement, and if so, identify the adjustment, if any, that removes amounts capitalized to customer-funded projects, by amount and workpaper; and (e) reconcile subpart (d) with the statement in ALLCO-078 that the Company "does not incur incremental payroll, labor or benefits costs" when work is performed by permanent employees.

Response:

CL&P objects to this request on the ground that it is an improper effort by ALLCO to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

CL&P further objects to this request on the ground that it is not within the scope of the proceeding to review the Company's application to amend its existing rates schedules because the interrogatory either seeks information specific to Allco projects or seeks information that Allco views as relevant to its specific projects.

Without waiving said objections, please refer to the Company's response to ALLCO-102[i] and ALLCO-102, Attachment 1, for the development of the requested rates. The Company also notes all payroll and overhead-related components are adjusted for capitalization within the cost of service. Please refer to Schedules C-3.5, C-3.6, C-3.11, C-3.12, C-3.25, C-3.35 and C-3.38. Also, please note the Company's response to ALLCO-078[ii] was specific to rate-case expense incurred

by internal employees, which is not being discussed here. Given the topics discussed are different, there is no amount to reconcile.

Prior Referenced Responses

[i] ALLCO-102 Question:

For the percentage overhead loaders applied to interconnection cost estimates, invoices, and contributions in aid of construction ("CIAC") for distributed-generation and qualifying-facility interconnections at any time from 2017 through the present: (a) identify each person who established, calculated, approved, or revised the loader percentages, and each person or group with authority to approve deviations from them; (b) identify the written policy, procedure, methodology document, or workpaper in which each loader percentage and its derivation is recorded, and produce each; (c) state, for each loader, whether it was developed by CL&P, ESC, Burns & McDonnell Engineering Company, Inc. ("Burns & McDonnell"), or another entity, and identify the entity and organizational unit; and (d) state whether any loader percentage applied to interconnection charges was ever reviewed for consistency with actual incurred costs before December 2024, and if so, identify each review, its date, its author, and its conclusion, and produce it.

ALLCO-102 Response:

CL&P objects to this request on the ground that it is an improper effort by ALLCO to use this rate case proceeding to obtain discovery for purposes of a lawsuit that it filed against the Company on August 10, 2026, in the United States District Court for the District of Connecticut (Civil Action No. 3:26-cv-1277), outside of and in contravention of the rules of procedure that govern discovery in that lawsuit.

Without waiving said objection, the ESC Investment Planning, Corporate Accounting, Plant Accounting and Accounts Payable departments are responsible for creating and maintaining the rates.

The Company uses either historical costs or budgeted information to develop its overhead rates. The rates are calculated annually and maintained by the Investment Planning, Corporate Accounting, Plant Accounting and Accounts Payable departments and updated as needed. The overhead charges are calculated by applying the applicable overhead rate to the direct charged cost elements applicable for that overhead (i.e., Labor, Material, Contractors, etc.). Therefore, for a project to be eligible to receive overheads, it must have direct spending.

[ii] ALLCO-078 Question:

(Follow-up to ALLCO-030.) The response cross-referenced OCC-438, which contains no itemization. Itemize the approximately $3.1 million of rate case expense in Exhibit CLP-REVREQ-9 by vendor or firm, matter or workstream, and amount; identify each Company or ESC position (by title) whose Test Year or Rate Year payroll, incentive compensation, or benefits include time associated with attendance in, participation in, or preparation for rate proceedings, and the amounts included; state whether any rate-proceeding-associated costs are recorded outside Exhibit CLP-REVREQ-9 — including in payroll, A&G, service-company charges, or any deferral — and identify the amounts and locations; and state the total of all costs associated with rate proceedings initiated on or after January 1, 2024 that are included anywhere in the proposed revenue requirement.

ALLCO-078 Response:

The rate case expense in Exhibit CLP-REVREQ-9 in the amount of $3.1 million is itemized by vendor and Exhibit CLP-REVREQ-2, WP C-3.36, at page 10, shows the annual amortized rate case expense proposed in the revenue requirement. Additionally, please refer to ALLCO-027, Attachment 9, for a summary of billed rate-case expenses by vendor through June 30, 2026.

As outlined within Exhibit CLP-REVREQ-9, all rate case expenses requested for recovery are from external vendors/contractors. There are no internal payroll, labor or benefits costs included within the $3.1 million rate case expense outlined in Exhibit CLP-REVREQ-9.

Please note that the Company does not incur incremental payroll, labor or benefits costs when preparing, filing or adjudicating a rate case. All internal labor associated with this proceeding is staffed with current employees that work for the Company on a permanent basis, which means that there is no additional internal cost caused by the rate case. The Company's departments handling the rate case is the Connecticut revenue requirements Group; the Connecticut rates group; and the internal legal department. The Test Year for this case is fiscal year ending December 31, 2025, and the internal work on the rate case is exclusively contained in fiscal year 2026, and the Company has confirmed that there is less than $10,000 recorded in 2025 in relation to the rate case. Please refer to the Company's response to OCC-332, for a detailed explanation as to how the Company calculates its Test Year pro-forma and Rate Year payroll expense. Applying the Company's calculation of payroll expense, there are no payroll, labor or benefit costs pertaining to the rate case in the proposed revenue requirement.

Date Filed: October 22, 2026

Witness: Christopher Leigh and Sean P. Noonan
Request from: ALLCO

Question:

(AI Tools in use.) Identify each AI Tool that the Company, ESC, or any affiliate acting for the Company has licensed, deployed, piloted, or used at any time since January 1, 2024, stating for each: (a) the vendor and product; (b) whether it is licensed under enterprise, commercial, or consumer terms, and the date first used; (c) the business functions and departments that use it (including, without limitation, legal, regulatory, rates and revenue requirements, customer service, engineering, distribution planning, grid operations, storm response, procurement, information technology, and human resources); (d) whether Company confidential information, customer information, or CEII is or may be entered into it; (e) the contractual terms governing the vendor's retention of inputs and outputs, use of inputs to train or improve models, ownership of inputs and outputs, and access by the vendor or any other third party, producing the governing agreement or terms; (f) whether it is hosted on Company premises, in a Company-controlled cloud tenancy, or in the vendor's environment, and in what country; and (g) the annual cost, the account(s) in which that cost is recorded, and the amount, if any, included in the Test Year, Test Year Pro Forma, and Rate Year cost of service, with the schedule and workpaper reference.

Response:

Please refer to the Company's response to CIEC-023[i] for a discussion of Eversource's use of AI system tools. As described in that response, Eversource is exploring the enterprise use of AI on a limited, deliberate basis with appropriate safeguards in place. While that exploration occurs to identify methods for the safe use of AI as a productivity tool, it is imperative to ensure a high level of cybersecurity and protection of customer information remains a paramount objective for the Company. The Company takes its obligations in this regard very seriously and is taking appropriate measures to guard against cyber threats, further harden information systems relied on throughout the organization and ensure continuing vigilance. The Company employs robust security controls, technologies and training strategies to defend against cyberattacks. The Company's IT Security Policies establish a comprehensive framework to safeguard information assets, ensure operational resilience, and maintain compliance with recognized cybersecurity standards.

Prior References Response:

CIEC-023 Question:

Does Eversource utilize any artificial intelligence ("AI") system in any part of its electric distribution business? If the answer is in the affirmative, then:

a. specify each AI system utilized;
b. describe the use case(s) for each AI system; and
c. provide the policies, procedures, and protocols that govern the utility's use of each AI system. For purposes of responding to this question, an AI system is defined as a machine-based system that can, for a given set of human-defined objectives, make predictions, recommendations, or decisions influencing real or virtual environments. Such systems include but are not limited to systems that use machine learning, large language models, natural language processing, and computer vision technologies including generative AI.

CIEC-023 Response:

a. The Company is unable to provide a comprehensive list of "AI systems" utilized. This is because AI can run under the hood of various applications and software with or without the user's knowledge or ability to choose or not to use it.

Eversource, consistent with other utilities and industries, can use AI in two main ways; first, use AI as a tool for coding and analytics support and second, build or buy software tools and applications that have AI embedded. Regarding the first type of AI use, as a workforce assistance tool, at the time of this response, the Company has enabled business users to use Microsoft Copilot, as an overall personal productivity enhancing tool. Microsoft Copilot is not connected to any Company databases or software systems. As a simple example, a search in a web browser still results in an AI-generated response.

Regarding AI-embedded tools, there is a limited number of internally developed tools that run AI, currently utilized at CL&P. For example, the Control Room Call Analytics Dashboard is used by System Operations Management to efficiently flag training opportunities by analyzing calls between operators and field crews.

b. Please refer to the Company's response to subpart (a) above. While the AI-embedded applications have use cases as listed in (a) above, since Microsoft Copilot is widely accepted as a general personal productivity tool, the applications of the tool are broad and user specific and cannot be listed comprehensively. Copilot in its current form is a chat only system and does not have direct integrations into other Company systems.

c. The Company has allowed all business users access to Microsoft Copilot. Users need to complete an AI training that defines the business-appropriate uses of this tool. This is a very standard approach, leaning on the cautious side, of all industries and peer utilities around AI. The Company's AI strategy emphasizes cybersecurity, data privacy, oversight, and responsible application of emerging technologies. AI initiatives are evaluated through established corporate governance processes, including appropriate business and technical review.

Date Filed: October 22, 2026

Witness: Christopher Leigh and Sean P. Noonan
Request from: ALLCO

Question:

(AI in the Application and in this proceeding.) State whether any AI Tool was used in the preparation of any part of the Application, its exhibits, workpapers, or testimony; of any response to an interrogatory in this docket; of the redactions applied to any confidential exhibit or attachment, including the redactions to Exhibit CLP-ADDITIONS-6 and CLP-ADDITIONS-6 Supplemental and the "redaction and e-discovery services" billed by TCDI (ALLCO-034, Attachment 1); or of the forecast of the Rate Year revenue requirement. For each such use identify the AI Tool, the task, the department or Contractor that performed it, whether confidential information, customer information, or CEII was entered into the tool, and the cost.

Response:

No, the Company did not use any type of AI system tool as part of its efforts to develop the Rate Application and no exhibit, workpaper or testimony was generated in that manner. Eversource has only recently begun to deploy AI across the enterprise and within the operating companies and these tools are not yet approved for this purpose.

Date Filed: October 22, 2026

Witness: Christopher Leigh and Sean P. Noonan
Request from: ALLCO

Question:

(Policies governing employees and executives.) Produce each policy, standard, guideline, directive, or training material in force at any time since January 1, 2024 that governs the use of AI Tools by Company or ESC employees, officers, or executives, with its effective date and the person by title who approved it, and state: (a) whether employees, officers, or executives who have access to confidential information, customer information, or CEII are prohibited from using any AI Tool; (b) if they are not prohibited, what categories of information may and may not be entered into which AI Tools, and the safeguards (enterprise tenancy, no-retention and no-training terms, data-loss-prevention controls, access logging, or otherwise) the Company relies upon; (c) whether any officer or executive of the Company or of Eversource Energy — including the Chief Executive Officer, the Chief Financial Officer, the General Counsel, and the witnesses sponsoring testimony in this docket — uses any AI Tool in the course of his or her duties, and which; (d) whether the Company has ever determined that an employee, officer, or executive entered confidential information, customer information, or CEII into an AI Tool, and what action was taken; and (e) whether the Company contends that State of Connecticut Policy AI-01 (AI Responsible Use Framework, Feb. 1, 2024) applies to the Company, its employees, or its Contractors, and the basis for that contention.

Response:

Eversource's requirements for the use of artificial intelligence are part of the Company's broader information security and risk-management framework. These requirements apply to Company personnel generally, including employees, officers, and executives. Officers and executives are subject to the same restrictions as other personnel regarding approved AI tools, appropriate data handling, protection of confidential and regulated information, and validation of AI-generated output. The principal governing document is the IT Risk Management Policy, Section 02.7, Artificial Intelligence Security. The Vice President and Chief Information Security Officer sanctions all IT Policy revisions.

Eversource supplements these policies with training and awareness materials. These include AI at Eversource. Training covers approved AI tools, AI risks, employee responsibilities, human accountability, and safe submission of AI ideas. Training is supplemented via Microsoft Learn, an asynchronous learning platform, as well as tool specific training such at Copilot Chat 101.

(a) Access to confidential information, customer information, or CEII

Employees, officers, and executives may use AI capabilities that Eversource has reviewed, approved, licensed, and provisioned for their work, subject to Company security and information-handling requirements.

Company data may only be entered into approved AI tools in accordance with Eversource's data-classification and security requirements. Highly Restricted information and other prohibited data, including CIP, CEII, protected or confidential personal information, security credentials, and attorney-client privileged information, may not be entered into AI tools such as Copilot Chat.

(b) Permitted information, prohibited information, and safeguards

Under the current policy, approved enterprise AI tools may be used for appropriate business-productivity activities, including drafting, summarizing, brainstorming, and analysis, provided that the information is appropriate for the tool and permitted under Eversource data-classification requirements. AI-generated work must be reviewed by a qualified person for accuracy, completeness, and appropriateness before it is relied upon or distributed.

Absent explicit approval from the Enterprise AI Team, personnel may not enter, upload, or process in an AI system:

- Highly Restricted information;
- Confidential Business Information;
- Protected or Confidential Personal Information;
- Critical Infrastructure Protection information;
- Critical Energy Infrastructure Information;
- Security credentials, keys, or authentication data; or
- Attorney-client privileged information.

The approved enterprise AI tools include Microsoft 365 Copilot, Microsoft 365 Copilot Chat, and approved Microsoft Foundry models. Public or third-party AI tools that lack an enterprise agreement and a unique Eversource tenant are treated as public AI systems and are prohibited for Company work or Company data unless expressly approved through Eversource's security and AI governance processes.

Depending on the applicable platform and use case, Eversource's safeguards include enterprise-controlled environments; data-classification and sensitivity-label controls; data-loss-prevention protections for prompts and uploaded content; least-privilege and role-based access; encryption; audit logging; monitoring and alerting; security testing; human validation; and formal review of third-party tools, connectors, plug-ins, APIs, and integrations.

(c) Use by officers and executives

Eversource does not establish a different AI-use standard for officers or executives. Any officer or executive using an AI tool for Company work is subject to the same approved-tool, information-classification, security, human-review, and validation requirements as other Company personnel.

(d) Determinations involving impermissible information

Eversource's policies provide for auditing, monitoring, and enforcement. Depending on the circumstances, policy noncompliance may result in blocked activity, revocation of AI access, remediation requirements, investigation, or disciplinary action under applicable Information Security and Human Resources processes.

(e) Connecticut Policy AI-01

Eversource governs its use of AI through its own information security, risk-management, data-classification, vendor-risk, and AI governance requirements, together with applicable laws, regulations, and contractual obligations.

Date Filed: October 26, 2026

Witness: Christopher Leigh, Craig Dikeman, Sean P. Noonan and Matthew J. Correia
Request from: ALLCO

Question:

(Contractors.) For each Contractor, and specifically for Burns & McDonnell Engineering Company, Inc., Keegan Werlin LLP, Day Pitney LLP, TCDI, London Economics International LLC, Berkeley Research Group, and Alden Systems: (a) state whether the Contractor's agreement with the Company or ESC, or any non-disclosure or data-security agreement it has executed, prohibits the Contractor and its personnel from using AI Tools in connection with Company confidential information, customer information, or CEII, and produce each such provision; (b) if no such prohibition exists, state what restrictions, if any, apply and how the Company verifies compliance; (c) state whether the Contractor's agreement contains a liquidated-damages provision for unauthorized disclosure and, if so, its amount, and whether it contains the $50,000-per-document liquidated-damages term, the $10 million cyber-liability insurance requirement, or the prohibition on use of information "in any AI model" that the Company has required of intervenors in this docket; (d) state whether the Company knows or has inquired whether the Contractor uses AI Tools in performing work for the Company that involves confidential information or CEII, and the result of any inquiry; and (e) identify each Contractor that has received CEII of the Company since January 1, 2024, the CEII-handling requirements imposed on it, and whether those requirements include any restriction on AI Tools.

Response:

Eversource objects to this request on the basis of relevance and administrative burden. In terms of relevance, this request seeks information that is not relevant to any request of the Company in this proceeding, which PURA is conducting as a general distribution rate proceeding pursuant to Conn. Gen. Stat. § 16-19, to amend the Company's base-rate schedules. This discovery request is seeking information regarding non-disclosure agreements that the Company has executed with various consultants, parties and intervenors in this proceeding, as well as seeking information that is pertinent only to ALLCO and its own business interests, which are inappropriate and irrelevant lines of inquiry for this proceeding.

Under Connecticut case law, evidence is relevant only if it has a tendency to establish the existence of a material fact. United Technologies Corp. v Commission on Human Rights & Opportunities, 72 Conn. App. 212, 229 (2002). Discovery must advance the efficiency of the hearing and provide the factual foundation upon which an agency decision may rely. Therefore, a party is required to produce discovery documents only if they are "material and necessary to [an] action." Dotson v.

Hartford Roman Catholic Diocesan Corp., No. CV106012742S, 2011 WL 1021745, (Conn. Super. Ct. Feb. 17, 2011) (citing, Berger v. Cuomo, 230 Conn. 1, 7 (1994)).

Additionally, discovery "does not afford an open invitation to delve into [CL&P's] affairs". J. Pub. Co. v. Hartford Courant Co., 261 Conn. 673, 681 (2002). Allco "must be able to demonstrate good faith as well as probable cause that the information sought is both material and necessary" to this rate case. Id. Practice Book § 13-2, which defines the scope of discovery, provides in relevant part that a party may only seek discovery of nonprivileged information that is "material to the subject matter involved in the pending action . . . ." "It is axiomatic that [e]vidence is admissible only to prove material facts, that is to say, those facts directly in issue or those probative of matters in issue; ***evidence offered to prove other facts is immaterial***." Salmon v. Dept. of Public Health & Addiction Services, 259 Conn. 288, 316 (2002) (internal quotation marks omitted; emphasis added.)

Also, Allco "should not be allowed to indulge a hope that a thorough ransacking of any information and material which . . . [CL&P] may possess would turn up evidence helpful to [his] case". J. Pub. Co. v. Hartford Courant Co., 261 Conn. at 681. "Interrogatories should not be used to . . . permit a party to go on a fishing expedition." Mfr.'s Advert., Inc. v. Pancoast, 4 Conn. Cir. Ct. 668, 670 (1967) (internal quotation marks omitted).

The information requested in this interrogatory is not material to the Company's rate application as it does not advance the factual foundation upon which PURA's decision will rely. Office of Consumer Counsel v. Department of Public Utility Control, 44 Conn. Supp. 21, 26-27 (1994). As the information is irrelevant and immaterial, this discovery must be excluded. See General Statutes § 4-178(1); see also Conn. Agencies Regs. § 16-1-38(a).

Considering the statutory 350-day timeframe to issue a final decision on the Company's application and the number of interrogatories issued in this proceeding to-date, the litigation of issues irrelevant to the Company's application threatens to adversely impact the orderly conduct of this proceeding.[1]

Without waiving any aspect of this objection, the Company states that effective June 22, 2026, the Company's standard Consulting Services GTCs include contractual protections responsive to the principal AI, confidentiality, customer-information, and CEII concerns identified in the question. Sections 6.10 restricts the Consultant and third parties from using Owner Information in connection with the development, training, fine-tuning, testing, validation, improvement, modification, or operation of AI technology, except to provide the contracted services solely to the Company. These protections are supplemented by the confidentiality and incident-notification

[1] Allco previously litigated renewable energy projects as load reducers in the Company's Docket No. 24-01 03, Revenue Adjustment Mechanism proceeding. See, Docket No. 24-01-03, Eversource responses to ALLCO-04, and ALLCO-027. Eversource objected to both of these questions.

requirements in Sections 34, the personal-data protections in Section 20, the audit rights in Sections 45 and 46, and the CEII-specific requirements in Section 34.

The legal service firms identified in this question are responsible to follow the Guidelines and Billing Requirements for Outside Counsel which were provided as in response to ALLCO-024[i] in ALLCO-024, Attachment 1 – CONFIDENTIAL. These billing guidelines outline the Eversource legal department's expectations that our outside counsel firms will comply with these Guidelines & Requirements. This document outlines the Company's expectations for: use of artificial intelligence tools; confidential information and confidential business information, including Critical Infrastructure Information (CII) and Critical Energy Infrastructure information (CEII); and professional liability insurance.

Prior Referenced Response:

[i] ALLCO-024 Question:

Produce all policies, procedures, guidelines, or criteria in effect at any time from 2018 to the present governing the selection, engagement, and management of outside counsel for the Company or ESC — including any policy addressing whether legal services are subject to the Company's competitive procurement requirements, any approved or preferred law firm panel, rate negotiation or billing guidelines, and matter budgeting requirements — and identify, by title, who has authority to engage outside counsel and any applicable dollar approval thresholds.

ALLCO-024 Response:

The Eversource Legal Department provides its expectations, guidelines, and billing requirements for outside counsel in a formal document published on its Thomson Reuters Legal Tracker ("Tracker") electronic billing system site for outside law firms to review and comply with upon opening a new matter and prior to submitting any invoices to Eversource. Please refer to ALLCO-024, Attachment 1 CONFIDENTIAL, for the document in place during the Rate Year, entitled, 2025 Eversource Energy Legal Department Guidelines and Billing Requirements for Outside Counsel. The Test Year in this rate case proceeding is calendar year 2025.

Eversource engages experienced outside counsel, where necessary, to address legal needs that require specialized expertise or incremental resources to assist the Company in matters where special expertise is required or where the scope or volume of a particular matter exceeds the capacity of the in-house legal team. For each matter in which outside counsel is engaged, the Eversource attorney responsible for the matter will define the scope of the assignment and the anticipated objectives to be attained. Eversource provides active involvement and oversight on any matter in which outside counsel is involved throughout the entire course of the engagement and seeks to achieve an effective partnership with outside counsel to ensure the best results with maximum efficiency. Per the Eversource Procurement Manual, legal services are not subject to the competitive bid or sole source requirements. However, along with strategic and tactical considerations, suitability and capability for the issue(s) or subject matter involved, logistical considerations, and availability, among other factors, cost, rates, and overall value are a significant consideration in the Company's evaluation of external law firms. Please refer to EOE-046, Attachment 7, through EOE-046, Attachment 21, for copies of the Eversource Procurement Manual.

Date Filed: October 22, 2026

Witness: Christopher Leigh and Sean P. Noonan
Request from: ALLCO

Question:

(Storage and hosting of confidential information and CEII.) State whether the Company's confidential information, customer information, and CEII are stored or processed in any third-party cloud or hosted environment (including, without limitation, Microsoft 365, Microsoft Azure, Amazon Web Services, Google Cloud, Salesforce, ServiceNow, Oracle, SAP, PowerPlan, or any e-discovery or document-hosting platform), identifying each environment, the vendor, the country of hosting, and whether the vendor's terms permit it to use, retain, or train on Company data; and state whether any such environment includes AI Tool features (such as Microsoft 365 Copilot or Azure OpenAI) that are enabled for Company users, and if so which.

Response:

Eversource maintains an enterprise data governance and information protection framework designed to govern Company information based on its sensitivity, business need, regulatory obligations, and authorized use. The Company uses a four-tier information classification model consisting of Public Information, Internal Use, Confidential, and Highly Restricted. Confidential information includes confidential and proprietary business information, while more sensitive information, such as Critical Energy Infrastructure Information (CEII), is subject to heightened protection requirements.

Information stored within governed Microsoft 365 environments is subject to information-protection controls that include sensitivity classification, encryption where applicable, Data Loss Prevention (DLP), access and sharing controls, retention/lifecycle requirements, and monitoring. Eversource is continuing to expand these governance and protection capabilities across structured and unstructured information environments.

Microsoft 365 Copilot and Copilot Chat are enabled for approved Company users within the Microsoft enterprise environment. Eversource has implemented controls intended to restrict Copilot processing of sensitive information. Current controls include DLP rules that prevent Copilot processing when defined sensitive information types are detected and separately block content classified as Confidential or Highly Restricted. Company guidance also restricts the use of sensitive or restricted information in Copilot prompts or supporting documents.

Eversource's broader AI governance model includes controlled enablement, security and governance review, data classification and DLP controls, monitoring, and defined accountability

for AI-related data protection. Unapproved external AI tools are restricted, and AI capabilities are subject to governance and security review prior to broader enablement.

Vendor-specific contractual provisions, hosting locations, data-retention rights, and terms governing whether a vendor may use Company data to train or improve its models are governed through the applicable contractual and third-party review processes and should be addressed, where required, by the appropriate Legal, Procurement, or technology service owner.

Date Filed: October 22, 2026

Witness: Counsel
Request from: ALLCO

Question:

(The intervenor non-disclosure agreement.) With respect to the form of "Non-Disclosure Agreement with Data Security Requirements" the Company has required of intervenors in this docket: (a) identify each party, intervenor, consultant, or other person that has executed it, with the date; (b) identify each person who has received confidential information or CEII in this docket without executing it, and the instrument under which that person received it; (c) state whether the Office of Consumer Counsel, the Office of the Attorney General, the Authority's staff, or their consultants are subject to any restriction on the use of AI Tools with Company confidential information in this docket and, if so, identify it; (d) identify by title the "I.T. professionals" referred to in Motion No. 10, Attachment A ¶ 2, and state the criteria the Company proposed to apply in determining whether "appropriate safeguards" exist for the use of an AI Tool with confidential information, and whether the Company has applied those criteria to its own use of AI Tools; (e) identify each concrete risk to confidential information or CEII that the Company contends is created by an intervenor's use of an AI Tool licensed under terms that prohibit retention of and training on inputs and that is not created by the same intervenor's use of a word processor, e-mail system, or document-hosting platform, and each document on which that contention rests; and (f) identify each ruling of the Authority in any docket that has imposed a restriction on the use of AI Tools with protected material.

Response:

No party, intervenor or individual has received confidential or CEII information from the Company without signing the non-disclosure agreement required by the Company. The Company does not allow its confidential information to be used in AI tools by any entity and expects that all entities that have signed a non-disclosure agreement with the Company will honor that request. The Company has not used any AI tools in developing its initial filing, including all testimonies, exhibits and documentation, nor in answering any discovery response. The Company is not aware of jurisdiction that PURA has to dictate the Company's policies on the use of AI in its business enterprise.

Date Filed: October 22, 2026

Witness: Christopher Leigh and Sean P. Noonan
Request from: ALLCO

Question:

(AI-related costs, savings, and positions in the revenue requirement.) Identify every cost associated with AI Tools — licenses, subscriptions, implementation, consulting, and the "Data Innovation," "Robotic Process Automation," and Grid Modernization positions referred to in OCC-819, OCC-830, and OCC-333 — included in the Test Year, Test Year Pro Forma, or Rate Year cost of service or in any capital project in Exhibits CLP-ADDITIONS-1 through -6, stating the amount, account, and schedule or workpaper for each; identify every productivity, labor, or outside-services saving the Company attributes to AI Tools or automation in the Rate Year and where it is reflected; and state whether the Company contends that ratepayers should bear the cost of AI Tools whose use the Company simultaneously contends is incompatible with the protection of its confidential information.

Response:

There are numerous layers of complexity associated with this question. First, many of the Company's currently approved AI-related tools are not separate licensing models and, instead, are embedded in the licensing for other products by the associated vendor and have no separate existence for cost purposes (i.e. Microsoft O365 now includes Copilot). For example, there are embedded AI tools within some of Eversource's core information-systems platforms that are being evaluated to gauge the enablement and use of new features available through upgrades rather than replacements of systems.

Further, Eversource is in the early stages of enterprise deployment of AI and, to date, the costs of deployment to operating subsidiaries are nominal. For now, the entire initiative is mostly centrally contained. Eventually, the utilization will be institutionalized, and the associated costs will be allocated across the organization in accordance with the Eversource Energy Service Company cost-sharing protocols.

Also, due to the highly volatile and unpredictable future of the evolution of AI, Eversource is still thoroughly evaluating the capabilities and benefits of integrating AI solutions, as many other utilities and industries are doing, with the primary constraint for Eversource's operating utilities being that worker and customer safety and service reliability are non-negotiables. As a result, any AI applications that Eversource would have under consideration need to align with the "human-in-control" modus operandi, which may result in lower or less widespread AI applicability to the Eversource operating affiliates than other industries. In accordance with processes the Company

has long been following, any solution, including AI-enabled solutions, only progress if the solutions are evaluated as constituting functional or operational improvements and/or cost-effective technology alternatives factoring in the balance of costs and benefits. The Company considered these potential efficiencies and constraints when developing the TSP.

Lastly, as stated in OCC-819[i], much of the Robotic Process Automation work is undertaken to avoid additional costs and staffing, while allowing existing staff to focus on more value-added tasks.

Prior Referenced Response:

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[i] OCC-819 Question:

Robotic Process Automation Cost Savings. Refer to the response to EOE-029. Did the implementation of the Robotic Process Automation reduce base distribution labor as it automated a time consuming process? If so, please quantify the savings reflected in the rate year and the specific schedules where the savings are reflected. If not, explain why not.

OCC-819 Response:

Robotic Process Automation (RPA) is highly effective because it automates repetitive, rules-based tasks, improving speed, accuracy, consistency, and productivity while reducing the risk of human error. However, successful RPA initiatives do not necessarily lead to employee reductions. Instead, organizations often redeploy employees from manual, transactional activities to higher value work such as analysis, customer engagement, process improvement, decision-making, and innovation. As businesses grow, automation can also help absorb increasing workloads without requiring proportional increases in staffing, allowing employees to focus on more strategic responsibilities. In this case, RPA served as a tool that augmented the workforce rather than replacing it, enabling the Company to improve operational performance while enhancing employee contributions and job satisfaction.