STATE OF CONNECTICUT
PUBLIC UTILITIES REGULATORY AUTHORITY

APPLICATION OF THE CONNECTICUT LIGHT AND POWER COMPANY D/B/A EVERSOURCE ENERGY TO AMEND ITS RATE SCHEDULES	:	DOCKET NO. 26-05-10
	:	SEPTEMBER 24, 2026

INTERROGATORIES OF ALLCO FINANCE LIMITED TO THE CONNECTICUT LIGHT AND POWER COMPANY D/B/A EVERSOURCE ENERGY — SET ELEVEN

Pursuant to the Authority's August 19, 2026 ruling granting Allco Finance Limited ("Allco") intervenor status, and in accordance with the Authority's Rules of Practice, Regs. Conn. State Agencies § 16-1-1 et seq., Allco propounds the following interrogatories — numbered consecutively with Allco's prior sets (Q-ALLCO-001 through Q-ALLCO-118) — to The Connecticut Light and Power Company d/b/a Eversource Energy ("Eversource" or the "Company"). These interrogatories follow up on the Company's responses filed September 16, 22, and 23, 2026 to ALLCO-020, ALLCO-021, ALLCO-029, ALLCO-033, ALLCO-034, ALLCO-054, ALLCO-055, ALLCO-057, ALLCO-059, ALLCO-062, ALLCO-063, and ALLCO-064 and to ICC-005, ICC-008, ICC-010, ICC-011, and ICC-017; address the Company's interconnection cost estimating, final accounting, CIAC tax treatment, and ISO-NE referral practices; and (Q-ALLCO-137 through Q-ALLCO-146) seek the market, financial-statement, model-input, and credit data needed to determine the Company's market cost of common equity, without repeating Q-ALLCO-046 through Q-ALLCO-054 (where a response to those interrogatories already supplies an item, the Company may so state and identify the response). The definitions and instructions set forth in Allco's Set One apply. In addition, "Allco Applications" means interconnection applications LEG-22708, LEG-22709, LEG-22710, LEG-22711, LEG-22712, LEG-22713, LEG-22714, LEG-22750, LEG-22751, LEG-22752, LEG-22995, INT-29207, INT-29208, INT-29209, INT-29241, INT-29243, INT-39859, INT-39863, INT-90809, and INT-90811, and any other interconnection application submitted by or on behalf of Allco or its affiliates; "Level 1," "Level 2," and "Level 3" have the meanings given in the Authority's Guidelines for Generator Interconnection; and "PowerClerk" means the interconnection application portal and database identified in the Company's responses to ALLCO-017, ALLCO-057, and ICC-011, and any predecessor or successor system; "Windham Solar Facilities" means the five inverter-based photovoltaic generating units of Windham Solar

LLC at Williams Crossing Road, Lebanon, interconnected under Standard Fast Track and Study Process Generator Interconnection Agreements dated May 11, 2016, as amended; "Abington Solar Projects" means the two approximately 1 MW solar projects of Allco affiliates in Abington (Pomfret) for which the Company completed a system impact study in or before 2017; "ISO-NE" means ISO New England Inc.; "Determination" means any evaluation, review, screening, or decision — including under ISO-NE's Section I.3.9 or "Proposed Plan Application" procedures or so-called "PP5" practices — as to whether a state-jurisdictional distributed generation interconnection requires ISO-NE review, approval, or study; and "Spencer Hill Projects" means the solar projects at or near 132 Spencer Hill Road, Winchester, including applications INT-90809 and INT-90811. "Eversource Energy" means Eversource Energy, the Company's publicly traded parent (NYSE: ES); "ROE Witness" means each witness sponsoring the Company's return-on-equity or cost-of-capital testimony in this proceeding; "Proxy Group" means each group of companies used by the ROE Witness in any cost-of-equity model; "market-to-book ratio" means the market price of common stock divided by the book value of common equity per share; "CFO pre-WC/debt" means cash flow from operations before changes in working capital divided by total debt, as defined by Moody's Investors Service; "FFO/debt" means funds from operations divided by debt as defined by S&P Global Ratings; "CIAC Tax Adder" has the meaning given in the Company's response to ALLCO-064; and "Notice 2016-36" means IRS Notice 2016-36, 2016-25 I.R.B. 1029. Please answer separately and fully in writing, identify the witness responsible, and provide responsive schedules in native (Excel) format with formulas intact.

INTERROGATORIES

Q-ALLCO-119: (Follow-up to ALLCO-057 — Level 2 and Level 3 applications.) The Company's response to ALLCO-057 confined its figures to Level 1 applications and defined "completed or otherwise closed" as applications that received Permission to Operate. ALLCO-057 asked for all Connecticut DG interconnection applications. For each calendar year 2020 through 2025, separately for Level 2 applications, Level 3 applications, and any other category of application that is not Level 1, state: (a) the number and aggregate MW AC of applications received; (b) the number that received Permission to Operate; (c) the number withdrawn; (d) the number denied, rejected, or cancelled by the Company; (e) the number pending at December 31 of that year; (f) the number and aggregate MW AC that required electric power system

modifications or upgrades; and (g) item (f) as a percentage of items (a), (b), and (e). Provide the schedule in native Excel format derived from PowerClerk, and state why the Company's response to ALLCO-057 omitted Level 2 and Level 3 applications.

Q-ALLCO-120: (Follow-up to ALLCO-057 and ALLCO-007 — pendency.) For all applications pending at December 31, 2025, separately for Level 1, Level 2, and Level 3: (a) state the number pending less than one year, one to three years, three to five years, and more than five years after the application-received date recorded in PowerClerk; and (b) for each Level 2 or Level 3 application pending more than three years, identify the application number, the MW AC, the circuit and substation, the current PowerClerk status, the date of the most recent Company action, and the reason the application remains pending. Applicant identities other than Allco and its affiliates may be anonymized.

Q-ALLCO-121: (Follow-up to ICC-011, ICC-017, and ALLCO-017 — PowerClerk milestone data.) The Company's responses to ICC-011 and ICC-017 state that PowerClerk records "application status changes which are then used to track milestones," and its response to ALLCO-057 states that the figures provided were "derived from PowerClerk." Its response to ALLCO-017 states that the Company "does not track" the time between its receipt of a generator-executed interconnection agreement and its countersignature. (a) Identify each status, milestone, and date field that PowerClerk records for an application, and state for each whether a timestamp is captured automatically or entered manually. (b) For each Allco Application, produce the complete PowerClerk status-change history with the date and time of each status change, including the dates the application was received, deemed complete, screened, studied, approved (contingent or otherwise), the date an interconnection agreement was issued, the date a generator-executed agreement was received, the date of the Company's countersignature, and the date of Permission to Operate. (c) For all Level 2 and Level 3 applications received from January 1, 2019 through the present, produce in native Excel format the same fields listed in (b). (d) State whether, in light of (a) through (c), the Company withdraws the statement in its response to ALLCO-017 that it "does not track" countersignature timing, and if not, reconcile that statement with the data PowerClerk records.

Q-ALLCO-122: (Follow-up to ICC-008 — missed timeframes and ISO-NE review.) The Company's response to ICC-008 states that a missed Guideline timeframe "does not, by itself, advance the project to the next stage, waive screens or studies, or require issuance of an

Interconnection Agreement," and that "ISO-NE review required for projects greater than 1 MW is outside the state Guideline clocks and can extend the overall." (a) For each Allco Application, identify each Guideline timeframe the Company did not meet, the applicable Guideline section, the date the timeframe expired, the reason it was missed, whether Allco requested a status update, and whether the Company provided the three-business-day response described in ICC-008. (b) Identify the statute, regulation, Guideline provision, ISO-NE tariff or procedure, or Company practice on which the Company relies for the statement that ISO-NE review is "required for projects greater than 1 MW," and state when the Company began applying that requirement. (c) For each Allco Application greater than 1 MW, state the date the Company referred the application to ISO-NE, the date of ISO-NE's determination, the outcome, any study or fee required, and the elapsed time between application and issuance of an interconnection agreement. (d) State whether any provision of the Guidelines authorizes the Company to withhold issuance or countersignature of an interconnection agreement pending ISO-NE review, and identify it.

Q-ALLCO-123: (ALLCO-034(d) — the legal advice on § 16-243p(b).) The Company's response to ALLCO-034(d) states that it "has been advised by legal counsel that the confidentiality-designation and redaction work does not fall within any of the enumerated classes or categories of costs that are ineligible for recovery through rates under Conn. Gen. Stat. § 16-243p(b)" because the work is "incurred to comply with legal obligations governing disclosure of public records and confidential information." (a) Identify the counsel (firm and individual) who gave that advice, the date(s) on which it was given, and whether it was given orally or in writing. (b) Produce each opinion, memorandum, letter, e-mail, or other document containing or reflecting the advice. (c) If the Company withholds any such document on a claim of privilege, identify for each its date, author, recipients, subject matter, and the privilege claimed, and state whether the Company intends to rely on the advice of counsel, in whole or in part, to support recovery of any cost in this proceeding. (d) State, in the Company's own words and with reference to the text of § 16-243p(b), each reason the Company contends that confidentiality-designation and redaction work performed for filings and discovery responses in this proceeding is not a "direct or indirect cost[] associated with its … participation in" this rate proceeding; whether fees paid or payable to Keegan Werlin LLP for that work are "attorneys' fees" within the statute; and whether the time of the Company's internal legal counsel and project-

management staff devoted to that work is "the portion of employee salaries associated with such … participation." (e) Identify every other category of cost of this proceeding that the Company contends is recoverable on the rationale that it is "incurred to comply with legal obligations," stating for each the amount and the revenue-requirement schedule and line in which it appears.

Q-ALLCO-124: (ALLCO-034(b) — supplementation.) The Company's response to ALLCO-034(b) states that Keegan Werlin LLP "has not yet invoiced the Company" for redaction and confidentiality-designation services, that the Company "does not separately track" the time of internal resources on that work, and that the response "will be supplemented." (a) State the date of Keegan Werlin LLP's engagement for that work, the hourly rates or other basis of compensation, any budget or estimate, the hours recorded through September 30, 2026, and the amount invoiced or accrued through that date; and produce the engagement letter or other document defining the scope of the engagement. (b) State TCDI's total billings through September 30, 2026 and the Company's current estimate of total TCDI cost for this proceeding. (c) For each month since the Application was filed, state, by title, the hours and loaded cost of the Company's and ESC's internal legal counsel, project-management, regulatory, and other personnel devoted to confidentiality-designation and redaction work, using time records where they exist and, where they do not, a documented estimate stating its basis. (d) Identify the account(s) to which each amount in (a) through (c) has been charged and whether any amount has been deferred as a regulatory asset. (e) State the date by which the Company will serve the supplementation it has promised.

Q-ALLCO-125: (ALLCO-034(c) — cost tracking for this proceeding.) The Company's response to ALLCO-034(c) states that it "is tracking the costs associated with the redaction and confidentiality-designation work and plans to seek recovery for these costs in this proceeding." (a) Identify the system, account, project number, work order, or other code the Company uses to track those costs. (b) State whether the Company tracks, by the same or any other means, every other cost of its attendance in, participation in, preparation for, or appeal of this proceeding — including outside counsel and consultant fees, expert fees, and the time of Company and ESC employees — and, if not, identify each category that is not tracked and explain how the Company proposes to demonstrate that such costs have been excluded from rates as § 16-243p(b) requires. (c) Produce, in native Excel format, the current balance of each tracked category of

proceeding-related cost, by vendor or employee group and by month, from May 20, 2026 through September 30, 2026.

Q-ALLCO-126: (Windham Solar Facilities — estimate, collection, actual cost, and reconciliation.) With respect to the interconnection of the Windham Solar Facilities: (a) state the Company's estimate of Upgrade costs as set out in Appendix G of the Interconnection Agreements as executed in May 2016 and as revised by each subsequent amendment, and the date of each; (b) state each amount the Company collected from Windham Solar LLC for interconnection costs, the date collected, and the account in which it was recorded; (c) state the actual cost recorded in the Company's books for the Upgrades and interconnection facilities constructed for the Windham Solar Facilities, by work order and cost element, including any overhead or CIAC loaders applied, and produce the work-order cost detail in native format; (d) state each amount refunded or credited to Windham Solar LLC, the date, and the basis; (e) state whether the Company performed a final accounting or reconciliation of actual to estimated costs for that interconnection, and if so its date and result, and if not, why not; and (f) state the amount, if any, by which amounts collected exceeded the actual cost recorded in (c), and the current disposition of any such excess.

Q-ALLCO-127: (Windham Solar Facilities — transfer-trip and substation components; post-2017 charges.) (a) State the estimated and the actual cost of the transfer-trip scheme and of the substation work included in the Upgrade estimate for the Windham Solar Facilities, identify the technology installed (power-line carrier, fiber optic, or other), and state who bore the cost of each. (b) Identify every charge billed to or withheld from Windham Solar LLC in connection with the Lebanon interconnection since September 1, 2017, including any operations and maintenance, ongoing, study, metering, or upgrade charge, stating the amount, date, and basis of each, or state that there have been none.

Q-ALLCO-128: (Abington Solar Projects — line-extension estimate and CIAC.) With respect to the system impact study and cost estimate the Company provided for the Abington Solar Projects in or about 2017: (a) state the estimated cost of converting approximately 2.1 miles of single-phase 4.8 kV line to three-phase, the unit cost per mile on which it was based, and the source of that unit cost; (b) state the amount of the estimate designated as CIAC, the percentage applied, and the tax or other rationale for it, and identify the Company policy or tariff provision under which CIAC was assessed; (c) state whether the Company obtained or

considered any third-party contractor pricing for the work, and if so identify it; (d) state the Company's actual average cost per mile for single-phase-to-three-phase line conversions completed in each year 2017 through 2025, and produce the supporting work-order data in native format; and (e) state whether the Company's current interconnection cost estimates for line conversions are derived from actual historical unit costs, and if so identify the unit-cost tables used.

Q-ALLCO-129: (ISO-NE Determinations — practice and timing.) The Company's response to ICC-008 states that "ISO-NE review required for projects greater than 1 MW is outside the state Guideline clocks and can extend the overall." For each calendar year 2023 through 2025 and 2026 to date: (a) state the number of Connecticut DG interconnection applications the Company referred to ISO-NE for a Determination, by Level and by size band; (b) state the criterion or criteria the Company applied in deciding to refer each application (including any practice that a generator greater than 1 MW connected to a substation with 20 MW of DER online and in queue requires a Level III transmission study), identify who formulated each criterion and when, and identify every communication with ISO-NE concerning it; (c) state the average, median, and maximum elapsed time from referral to Determination; (d) state whether the time an application spends awaiting a Determination is excluded from the interconnection-timeline metrics proposed in Exhibit CLP-CUSTOMER-1, and if so under what authority; and (e) produce, in native format, a schedule listing each referred application, the date of referral, the date of Determination, the outcome, and any study or fee required.

Q-ALLCO-130: (ISO-NE Determinations — fees and study costs charged to customers.) For January 1, 2023 to the present: (a) identify every fee, study deposit, or cost (including system impact study fees and PSCAD or other modeling costs, and including the approximately $85,000 system impact study fee demanded in connection with the Spencer Hill Projects) that the Company has demanded, collected, or passed through to any Connecticut DG interconnection customer in connection with an ISO-NE Determination, review, or study, stating the application, amount, date, and current status; (b) identify the account(s) in which each such amount is recorded and state whether any such amount, or any Company cost of performing or supporting such studies, is included in rate base, the Test Year or Rate Year revenue requirement, or any tracker or deferral in this proceeding; and (c) state whether any such amount has been refunded or credited to the customer, and if so when.

Q-ALLCO-131: (Substation DER thresholds and SHARE.) (a) Identify each Company substation at which DER online plus DER in queue equals or exceeds 20 MW, including the Campville 14R substation, stating for each the DER online, the DER in queue, and the number and aggregate MW of pending applications; (b) for each such substation, identify any investment proposed in the Application (including under the SHARE proposal in Exhibit CLP-TSP-3) to expand hosting capacity or to relieve the constraint, its estimated cost, and its proposed rate treatment; and (c) state whether study fees, deposits, or upgrade payments collected from interconnection customers at those substations are, or will be, credited against the cost of any such investment before it is added to rate base, and if not, why not.

Q-ALLCO-132: (Follow-up to ICC-005 and ICC-010 — monthly PowerClerk Reports and the executable-IA policy.) The Company's response to ICC-010 states that "[m]anagement receives a monthly PowerClerk Report where Process timelines are reviewed to ensure that the timelines are adhered to," and its response to ICC-005 states that "[t]he EDC cannot issue an executable Interconnection Agreement until applicable ISO-NE requirements are met." (a) Produce each monthly PowerClerk Report, in native format, from January 1, 2020 to the present, and identify each metric, timeline, and milestone it reports and the recipients of the report. (b) State the date on which the Company adopted the policy that it will not issue an executable Interconnection Agreement until ISO-NE requirements are met, identify the Guideline provision, PURA order, ISO-NE tariff provision, or other authority on which it rests, and identify the document in which the policy is recorded. (c) For each Allco Application, state whether that policy was applied, the date the Company determined ISO-NE requirements had or had not been met, and the date, if any, on which the Company communicated that determination to the applicant. (d) State whether the policy in (b) is applied to applications of 1 MW or less, and if not, identify the Company's basis for treating LEG-22708 and LEG-22709 (or any other Allco Application of 1 MW or less) as subject to ISO-NE review.

Q-ALLCO-133: (Follow-up to ALLCO-055 — Burns & McDonnell charges billed to interconnection customers.) The Company's response to ALLCO-055 states that $752,873 was paid to Burns & McDonnell for services relating to Connecticut distributed generation interconnection, that those amounts "are not in the cost of service or rate base," and that they "are recorded to FERC Account 186010, and are then billed to customers / counterparties for reimbursable work." (a) For each year 2018 through 2025 and the Test Year, state the total Burns

& McDonnell charges recorded to Account 186010 for Connecticut DG interconnection work and the total billed to interconnection customers, and identify each Allco Application to which any such charge was billed, the amount, the date, and the invoice or work-order reference. (b) State whether any percentage overhead, CIAC, or other loader was applied to Burns & McDonnell charges when billed to interconnection customers, and if so identify the loader and percentage. (c) State whether the project-management and administration functions performed by Burns & McDonnell are the same functions for which the Company applies a project-management, administration, or overhead percentage to interconnection customers, and if not, describe the difference. (d) State the total Test Year and Rate Year cost of administering the Connecticut DG interconnection program that is recovered from ratepayers through the revenue requirement (ALLCO-010: $1,257,007 / $1,342,362) and, separately, the total amount of administration, project-management, or overhead charges collected from interconnection customers in each year 2018 through 2025, and explain how the Company ensures the same administrative cost is not recovered from both ratepayers and interconnection customers.

Q-ALLCO-134: (Follow-up to ALLCO-059 and ALLCO-002 — CIAC offset timing and rate base.) The Company's response to ALLCO-059 states that CIAC "would not be considered a component of rate base until the underlying capital project is placed in service," that "the underlying capital project costs in rate base would be wholly offset by CIAC at the time of final project billing and reconciliation," and that the Account 252500 balance was ($28,277,769) at June 2026. (a) Identify, in native format, each interconnection project placed in service from January 1, 2018 through June 30, 2026 for which CIAC or other interconnection-customer payments were collected but final project billing and reconciliation had not been completed as of June 30, 2026, stating for each the in-service date, the amount collected, the plant cost recorded, and the elapsed time since in-service. (b) State the aggregate plant in service at June 30, 2026 attributable to such projects that is included in rate base in this proceeding without a corresponding CIAC offset, and the revenue-requirement effect of that inclusion. (c) State the Company's policy on the time within which final project billing and reconciliation is to be completed after in-service, and the average and maximum elapsed time actually experienced for projects placed in service in each year 2018 through 2025. (d) State whether the Company earns a return on plant funded by interconnection-customer payments during the period between in-service and reconciliation, and if so quantify it for the Test Year. (e) State the date by which the

Company will serve the supplementation promised in its response to ALLCO-059, and identify each element of that interrogatory it contends cannot be answered and why.

Q-ALLCO-135: (Follow-up to ICC-005 — applications held pending ISO-NE requirements.) The Company's response to ICC-005 states that any generating facility over 1 MW "must comply with ISO-NE rules, including Tariff Section I.3.9 and Planning Procedure 5," and that "[t]he EDC cannot issue an executable Interconnection Agreement until applicable ISO-NE requirements are met." (a) State the date on which the Company first withheld, delayed, or declined to issue an executable Interconnection Agreement on the ground that ISO-NE requirements had not been met, identify the application to which that first occurred, and, if that date differs from the policy adoption date given in response to Q-ALLCO-132(b), explain the difference. (b) Identify, in native (Excel) format, every distribution interconnection application in Connecticut, from January 1, 2018 to the present, to which the practice described in ICC-005 has been applied — that is, every application for which the Company has declined to issue, or has withheld, an executable Interconnection Agreement pending an ISO-NE review, screening, study, determination, or other requirement — stating for each: (i) the application number and PowerClerk identifier; (ii) the nameplate capacity in kW; (iii) the date the application was filed; (iv) the date the Company completed its own Guidelines-process review (or the current Guidelines milestone); (v) the date the Company referred the application to ISO-NE, the ISO-NE process invoked (Section I.3.9 proposed plan application, Planning Procedure 5 screening, Level I/II/III study, or other), and the ISO-NE queue or reference number, if any; (vi) the date of each ISO-NE determination or study result received, and its substance; (vii) the current status of the application with the Company (including whether an executable Interconnection Agreement has been issued and on what date) and with ISO-NE; (viii) the elapsed time from application filing to the issuance of an executable Interconnection Agreement, or to the present if none has been issued; and (ix) whether the applicant was notified in writing that the executable Interconnection Agreement was being withheld pending ISO-NE requirements, and on what date. (c) For each application listed in (b) that was subsequently withdrawn, cancelled, or deemed withdrawn, state the date and the stated reason. (d) State the number of applications in (b) that are 1 MW or less, and for each explain why the ISO-NE requirements described in ICC-005 for facilities "over 1 MW" were applied.

Q-ALLCO-136: (Follow-up to ALLCO-054 — earned return, capital-forecast contingency, and incremental equity.) (a) The Company's response to ALLCO-054(a) states that it "is currently earning below its authorized return on equity of 9.25 percent." Produce, in native (Excel) format, the calculation supporting that statement, showing for the Test Year and for each calendar year 2023 through 2025 and each completed quarter of 2026 the earned return on common equity for the Connecticut distribution business, the net income, the average common equity balance, every adjustment made in deriving the earned return (including any normalization, exclusion of storm, pension, or other items, and any adjustment for the capital structure), and a reconciliation to the earned-return figures reported to PURA in the Company's annual and quarterly earnings reports for the same periods. (b) The response to ALLCO-054(c) states that if revenues are insufficient the Company "would have no choice but to reconsider its capital investment forecast." Identify each project, program, or category of capital investment in the Application that the Company would defer, downsize, or cancel if the currently authorized 9.25% return on equity were retained, stating for each the amount and timing of the investment affected, and produce every analysis, presentation, or communication (including to the Eversource Energy Board of Trustees, rating agencies, or investors) that identifies capital investment as contingent on the outcome of this proceeding; if no such project, program, or analysis exists, so state. (c) The response to ALLCO-054(d) describes the practice of pricing debt at embedded cost while pricing the entire equity balance at the requested return as "consistent with . . . PURA practice." Identify each PURA decision the Company relies on for that practice, and state whether the Company has ever, in any jurisdiction, prepared or presented an analysis in which only incremental common equity is priced at a requested return; if so, produce it. (d) State the after-tax equity return and income-tax gross-up, for the Rate Year and each subsequent year of the proposed PBMRP term, that would result from applying (i) the currently authorized 9.25% return and (ii) the Company's calculation of its currently earned return, to the rate base in service at December 31, 2025, in the same format as ALLCO-054, Attachment 1. (e) Identify the Moody's ratings criteria referred to in the response to ALLCO-054(c) by title and date, and produce the most recent Moody's and S&P credit opinions or reports on The Connecticut Light and Power Company and on Eversource Energy.

Q-ALLCO-137: (Market-to-book evidence.) (a) For each year-end 2015 through 2025 and for the most recent practicable date, state for Eversource Energy: the closing market price of

its common shares; common shares outstanding; total common shareholders' equity per the consolidated balance sheet; book value per common share; and the resulting market-to-book ratio. (b) For the same dates, state the Company's common shareholder's equity as reported in its FERC Form 1 (or the equivalent PURA annual report), and the Company's share of Eversource Energy's consolidated common equity and of its consolidated net income. (c) For each company in each Proxy Group, state the market-to-book ratio at the date the ROE Witness's analysis was performed and at each year-end 2020 through 2025, and the average and median for the group. (d) State whether the ROE Witness considered the market-to-book ratio of Eversource Energy or of the Proxy Group in arriving at the recommended return, and if not, why not. (e) State whether the Company agrees that, when a utility's authorized return on book equity equals its market cost of equity, the market value of its common equity would be expected to approximate its book value, and if the Company disagrees, state each reason and produce every analysis supporting its position.

Q-ALLCO-138: (Implied cost of equity from market value and growth.) (a) State the long-term earnings-per-share growth rate, dividend growth rate, and rate-base growth rate most recently communicated by Eversource Energy to investors (including in its most recent earnings guidance, investor presentation, and annual report), the date of each communication, and the period to which each applies. (b) State the long-term growth rate(s) used by the ROE Witness in each discounted cash flow model, the source of each (identifying each analyst, service, or calculation relied on), and, for each Proxy Group company, the growth rate assigned. (c) State the long-term nominal growth rate of United States gross domestic product assumed or implied in the ROE Witness's analysis, or, if none, the source the Company regards as authoritative for that figure, and state whether any growth rate used in (b) exceeds it and by how much. (d) Using the relationship $M/B = (ROE - g) \div (COE - g)$, where M/B is the market-to-book ratio, ROE is the return on book equity, g is long-term growth, and COE is the cost of equity, compute the cost of equity implied for Eversource Energy at each year-end 2020 through 2025 using (i) Eversource Energy's reported earned return on average common equity and (ii) its communicated long-term growth rate, and produce the calculation; if the Company contends the relationship is inapplicable, state each reason.

Q-ALLCO-139: (Capital asset pricing model inputs.) For each capital asset pricing model or empirical capital asset pricing model result presented by the ROE Witness, state: (a) the

risk-free rate used, its source, whether it is a current or projected yield, the instrument and maturity, and the date; the actual yield on the 30-year United States Treasury bond on the date of the analysis and on the date of the Company's response; (b) the beta used for each Proxy Group company and for Eversource Energy, the source of each beta, the return interval and estimation period, the market index used, and whether each beta is a raw or adjusted (Blume or other) beta; if adjusted, provide the raw beta and the adjustment formula; (c) the market risk premium used, its source, whether it is a historical (arithmetic or geometric) or forward-looking estimate, the period over which any historical premium was measured, and the total-market return it implies; (d) each published forward-looking estimate of the long-term expected return on the United States equity market (including capital-market-assumption publications of institutional asset managers) that the ROE Witness reviewed or that the Company or Eversource Energy or their pension plan advisers use, with the estimate, publisher, and date; and (e) the expected long-term rate of return on plan assets, and the expected return assumed for the equity portion of plan assets, used in the most recent Eversource Energy pension and other post-retirement benefit accounting, the source of each assumption, and an explanation of any difference between the equity return assumed for the pension plans and the market return implied by the ROE Witness's market risk premium. (f) Compute the cost of equity that results from the capital asset pricing model using the actual 30-year Treasury yield in (a), the raw betas in (b), and the average of the forward-looking market-return estimates in (d), and produce the calculation.

Q-ALLCO-140: (Discounted cash flow inputs.) For each discounted cash flow model result presented by the ROE Witness: (a) state, for each Proxy Group company and for Eversource Energy, the dividend yield used, the price and dividend data and averaging period underlying it, and the current dividend yield as of the date of the Company's response; (b) state the growth rate used for each company and the source; (c) state whether the model is a constant-growth or multi-stage model and, for any multi-stage model, each stage's growth rate, duration, and source; (d) compute the constant-growth discounted cash flow cost of equity for each Proxy Group company and for Eversource Energy using the current dividend yield in (a) and a long-term growth rate equal to the lesser of the company-specific growth rate in (b) and the long-term nominal GDP growth rate identified in response to Q-ALLCO-138(c), and produce the calculation; and (e) state whether any Proxy Group company's growth rate in (b) exceeds the

long-term nominal GDP growth rate and, if so, explain how a regulated utility's earnings can grow faster than the economy in perpetuity.

Q-ALLCO-141: (Models relied on; results by model.) (a) Identify each cost-of-equity model or method (including any risk-premium, bond-yield-plus-risk-premium, expected-earnings, or comparable-earnings method) on which the ROE Witness relies, the result of each, the weight given to each in arriving at the recommended 10.25%, and any adder or adjustment (for flotation cost, size, regulatory risk, or otherwise) applied. (b) For each risk-premium or expected-earnings method, state whether its inputs include, directly or indirectly, returns on equity previously authorized by regulatory commissions or forecasts of book returns derived from authorized returns, and identify each such input. (c) State whether the Company is aware that the Federal Energy Regulatory Commission has declined to rely on the risk-premium and expected-earnings models in setting transmission returns on equity, identify the order(s) of which it is aware, and explain why a method the Federal Energy Regulatory Commission does not accept should be accepted here. (d) Compute the ROE Witness's recommendation excluding every model in (b), using the ROE Witness's own remaining results and weights, and produce the calculation. (e) Produce the ROE Witness's complete workpapers in native format, including all price, dividend, beta, growth, and yield data and every spreadsheet used to generate the results in (a).

Q-ALLCO-142: (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.

Q-ALLCO-143: (Cost of debt and its sensitivity to rating.) (a) For each long-term debt issuance by the Company since January 1, 2018, state the issue date, principal amount, maturity, coupon, yield at issuance, the benchmark Treasury yield on the issue date, the resulting credit spread, and the Company's ratings on that date. (b) State the current market yield and spread to Treasury on each series of the Company's outstanding first mortgage bonds as of the date of the response. (c) Produce every analysis, presentation, or communication since January 1, 2020 in which the Company, Eversource Energy, or any adviser estimated the change in the Company's cost of debt that would result from a one-notch or larger change in its credit rating, and state the Company's best estimate of the increase in the interest rate on new issuances that would result from a one-notch downgrade and from a downgrade from the A category to the Baa/BBB category. (d) State the principal amount of long-term debt the Company expects to issue in each year of the proposed PBMRP term and the amount maturing in each year. (e) Compute, for the Rate Year, the total pre-tax return on rate base (the weighted cost of debt plus the weighted return on equity grossed up for income taxes) at each return on equity listed in Q-ALLCO-142(e), using for each the cost of new debt the Company contends would result under Q-ALLCO-143(c), and produce the calculation.

Q-ALLCO-144: (Capital structure.) (a) State the Company's actual common-equity ratio at each year-end 2018 through 2025 and at the most recent month-end, and the equity ratio proposed for ratemaking in this proceeding, and explain any difference. (b) State whether the Company or Eversource Energy has analyzed the effect on the Company's credit metrics and total cost of capital of increasing the common-equity ratio while reducing the return on equity, and produce each such analysis. (c) State the amount of equity infused by Eversource Energy into the Company in each year 2018 through 2025 and the amount of dividends paid by the Company to Eversource Energy in each such year.

Q-ALLCO-145: (The Company's own estimates of its cost of capital.) (a) State each discount rate, weighted average cost of capital, or cost of equity used by the Company or Eversource Energy since January 1, 2022 in (i) goodwill or long-lived-asset impairment testing

under ASC 350 or ASC 360; (ii) the valuation of any acquisition or divestiture, including the sale of offshore wind interests and any water or gas businesses; (iii) internal capital-budgeting or hurdle-rate decisions; (iv) the fair-value measurement of any asset retirement obligation or pension obligation; and (v) any presentation to the Eversource Energy Board of Trustees or its finance committee concerning cost of capital, and for each identify the document, the date, and the person or adviser who prepared it. (b) For each cost of equity or weighted average cost of capital in (a), state the risk-free rate, beta, market risk premium, and cost of debt assumed. (c) Explain each difference between the cost of equity used for the purposes in (a) and the 10.25% requested here.

Q-ALLCO-146: (Equity issuance pricing and buybacks.) (a) For each issuance of common stock by Eversource Energy since January 1, 2020 (including issuances under any at-the-market program, forward sale agreement, dividend reinvestment plan, or employee plan), state the date or period, number of shares, average price per share, net proceeds, and the book value per share immediately before the issuance. (b) State whether Eversource Energy repurchased any common shares in the same period and, if so, the number, price, and rationale. (c) State whether, at the time of each issuance in (a), Eversource Energy or its underwriters or advisers estimated the cost of the equity being raised, and if so produce the estimate. (d) State the dividend payout ratio of Eversource Energy for each year 2020 through 2025 and the payout ratio assumed in any discounted cash flow model used by the ROE Witness.

Q-ALLCO-147: (Follow-up to ALLCO-064 — the CIAC Tax Adder and the Notice 2016-36 safe harbor.) The Company's response to ALLCO-064 states that it "generally deems distribution system interconnection payments to be taxable income and are therefore charged a tax adder/gross up," that "all CIAC Tax Adders charged on CIAC payments were treated as taxable CIAC (there were none under the safe harbor)," and that the CIAC Tax Adder "was calculated based on the full cost estimate of the project, including the Company's construction overhead costs and loaders." (a) State the legal and factual basis for the Company's position that the safe harbor of Notice 2016-36 does not apply to a generator interconnected to the Company's distribution system that sells its output to the Company under a power purchase agreement, a REC contract, or a PURPA legally enforceable obligation, identifying each requirement of the Notice the Company contends such a generator fails to meet, and produce every memorandum, opinion, or analysis (including any by the Company's Tax Department or outside tax advisers)

addressing the application of Notice 2016-36 or its predecessor Notices to distribution-level generator interconnections. (b) State whether the Company has ever, since January 1, 2016, evaluated any individual distribution generator interconnection for eligibility under the safe harbor, and if so identify each and the conclusion reached. (c) For each Allco Application and each project in the Allco Clusters, state the CIAC Tax Adder amount charged, the CIAC estimate to which it was applied, the portion of that estimate consisting of percentage overhead, CIAC, or other loaders, and the CIAC Tax Adder computed on that loader portion. (d) State the total CIAC Tax Adder collected from distributed generation and qualifying facility interconnection customers (as distinct from all CIAC customers) in each year 2017 through 2025, and reconcile those amounts to the annual "CIAC Tax Gross-Up" totals in ALLCO-064, Attachment 1 (which sum to approximately $9.32 million on approximately $97.75 million of CIAC for 2017–2025). (e) The "Gross-Up Refund" column of ALLCO-064, Attachment 1 (Account 1864T0) is zero in every month of every year from 2017 through 2025. State whether the Company has ever refunded any portion of a CIAC Tax Adder to an interconnection customer when the final accounting showed actual cost below the estimate on which the Adder was computed; if not, explain why a tax gross-up computed on estimated overhead that was never incurred is retained; and state the amount of CIAC Tax Adder attributable to the difference between estimated and actual cost for each Allco Cluster final accounting. (f) State whether, when the Company computes the refund owed on a final accounting, the refund includes the CIAC Tax Adder on the refunded amount, and identify where in the four December 2024 Final Accounting Reports for the Allco Clusters any such Adder refund appears. (g) State whether the Company has ever amended a federal income tax return, or claimed a deduction or basis adjustment, on account of a CIAC amount that was later refunded, and reconcile the statement in ALLCO-064(e) that refunds are "typically small amounts" with the $257,260.19 computed for the Allco Clusters.

Q-ALLCO-148: (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).

Q-ALLCO-149: (Follow-up to ALLCO-033 — outside legal expense by matter.) The response states that the Company "does not track or maintain information on outside legal expense in a format that is commercially reasonable" to provide, and supplies a vendor list by category. (a) State whether the Company's outside counsel invoices identify a matter name or number, whether the Company's accounts-payable or legal e-billing system records a matter identifier for each invoice, and identify the system. (b) For each vendor in ALLCO-033, Attachment 1 with Test Year expense exceeding $50,000, list each matter billed in the Test Year with the amount, the nature of the matter (as requested in ALLCO-033(a)), whether the Company was claimant or respondent, and whether it is concluded. (c) For Day Pitney LLP ($164,213) and Cowdery Murphy & Healy LLC ($511,973), state whether any portion of the Test Year expense relates to Allco, its affiliates, Windham Solar LLC, distributed generation interconnection disputes, FERC Docket No. EL25-117-000, or the SCEF program, and the amount. (d) For Keegan Werlin LLP ($1,210,144) and Steptoe & Johnson ($289,469), state the portion of the Test Year expense that relates to the preparation of this Application or to any proceeding described in Conn. Gen. Stat. § 16-243p(b), and identify where in Exhibit CLP-REVREQ-9 or the revenue requirement those amounts appear. (e) Describe the $233,397 of storm attestation work "initially recorded to the legal cost element," state when and how it was discovered, identify every other schedule or exhibit in which it appears, and state whether the

Company has reviewed the remaining $506,602 of "Misc. Accounting Other" for similar misclassification. (f) Produce OCC-308, Attachment 1 under the protective order with the amount billed in the Test Year added for each matter.

Q-ALLCO-150: (Follow-up to ALLCO-021 and ALLCO-029 — internal legal department and recoveries.) (a) Reconcile the statement in ALLCO-021 that Eversource Legal "currently has 34 attorneys" with the table showing 36 attorneys in 2025, and state the attorney, paralegal, and support headcount and FTE as of the date of the response. (b) State, for each year 2021 through 2025 and the Rate Year, the total cost of Eversource Legal and the amount allocated or directly charged to the Company, by practice area, and identify the allocation factor used (cross-referencing ALLCO-022, Attachment 1 where applicable). (c) State the number of attorneys and paralegals in the Litigation & Dispute Resolution practice area and the State Regulatory practice area, and the portion of each area's cost charged to the Company. (d) State whether any Eversource Legal attorney time was charged to the Company for work on Allco matters, FERC Docket No. EL25-117-000, or Civil Action No. 3:26-cv-01277 in 2025 or 2026, and the hours and cost. (e) Identify the matter(s) that produced the $546,923.86 and $686,979.99 insurance reimbursements in 2023, state whether the underlying defense costs were included in the Company's cost of service in the year incurred, and state whether the Test Year legal expense used to set the Rate Year was normalized for the absence of comparable recoveries.

Q-ALLCO-151: (Follow-up to ALLCO-062 — data anomalies.) In ALLCO-062, Attachment 1: (a) explain the January 2025 Rate 35 figure of 124,140,351 kWh, which exceeds every other month for that rate by a factor of approximately twenty; (b) explain the October 2025 Rate 37 figure of 87,505,530 kWh, which exceeds every other month for that rate by a factor of approximately five; (c) explain the negative January 2025 Rate 29 figure of (1,371,750) kWh and the negative and sporadic Rate 39 and Rate 119 figures; (d) state whether each such figure reflects a billing correction, a cancel-and-rebill, or an error, and provide a corrected attachment; and (e) state whether the billing determinants used in the Company's cost-of-service and rate-design exhibits incorporate these figures as shown.

Q-ALLCO-152: (Follow-up to ALLCO-063 — load settlement and losses.) The response states that "[t]he Company does not serve load and therefore does not receive settlement statements for any load assets." (a) Identify the entity that is the ISO-NE load-asset owner and settlement counterparty for Standard Service and Last Resort Service load in the

Company's service territory, and the contractual or regulatory basis on which that entity, rather than the Company, holds the load asset. (b) State the distribution loss factor(s) the Company applies in converting metered retail sales to wholesale load for settlement, the source and date of the loss study supporting each, and produce the study. (c) State the annual 2025 total of the hourly wholesale loads in ALLCO-063, Attachment 1 for Standard Service, Last Resort Service, and competitive supply, and the annual 2025 total retail kWh billed (CIEC-020, Attachment 2), and state the difference and the Company's explanation of it, including losses, unaccounted-for energy, company use, and unbilled usage, in whatever level of detail the Company's records permit.

Q-ALLCO-153: (Follow-up to ALLCO-020 and ALLCO-021 — Eversource Legal time records and charging of attorney time to construction and offshore wind projects.) The Company's response to ALLCO-020(a) states that Eversource Legal attorneys "are employees of Eversource Energy Service Company, who charge their time to the respective Eversource affiliates who receive their legal services," and ALLCO-020(b) states that the Competitive Business practice area provides "legal support for Eversource's investment in non-regulated investments and Eversource's continued role, as service provider, overseeing onshore construction for active offshore wind projects." (a) State whether Eversource Legal attorneys, paralegals, and legal support staff maintain time records. If they do, identify the system in which the records are kept, the increment of time recorded, the level of detail captured (affiliate, company, project, work order, matter, task), whether entries are made contemporaneously, the retention period, and who reviews the records before time is charged. If they do not, describe precisely how attorney time is "charge[d]" to affiliates as stated in ALLCO-020(a), including the allocation basis, who determines it, how often it is revisited, and the documents that record it. (b) Identify each construction project — including each capital, substation, transmission, distribution, AMI, grid-modernization, or other project carrying a work order or project code — and each offshore wind project, including each project for which Eversource Energy or any affiliate acts as service provider overseeing onshore construction, on which any Eversource Legal attorney, paralegal, or legal support staff performed work in 2025 or in 2026 to date, and for each state the affiliate or company that is the client and the practice area(s) involved. (c) For each project identified in (b), state whether Eversource Legal time was recorded to that project and, if it was, provide for each month of 2025 and of 2026 to date the hours and loaded cost

recorded, by employee title, the affiliate, company, work order, or project code to which the time was charged, and the amount charged directly or allocated to the Company; where time was not recorded to the project, state how the Company determined the portion of Eversource Legal cost attributable to it. (d) State the total hours and loaded cost of Eversource Legal time devoted in 2025 and in 2026 to date to offshore wind and other non-regulated matters, and state whether any part of that cost was charged to the Company directly or reached the Company through the service-company allocation reflected in ALLCO-022, Attachment 1, and the amount; if the Company contends that none did, describe the controls that produce that result, identify the person responsible for applying them, and produce the documents establishing them. (e) State whether Eversource Legal time devoted to construction projects is capitalized to the project or expensed, identify the policy governing that determination and the amounts capitalized and expensed in 2025 and in 2026 to date, and state whether any capitalized legal cost is included in the rate base or plant additions proposed in this Application and, if so, where. (f) Produce the time records responsive to (c) and (d) in native format, under the protective order in this docket if the Company contends they are confidential.

Q-ALLCO-154: (Follow-up to ALLCO-059 and ALLCO-060 in light of NECTA-057 — project-level tracking of estimated versus actual charges.) In ALLCO-059 and ALLCO-060 the Company declined to provide a project-level schedule of interconnection charges estimated, billed, reconciled, and refunded, stating that it "does not track or maintain information on interconnections in a format that is commercially reasonable for the Company to collect and provide." In NECTA-057, filed September 23, 2026, the Company produced, for third-party pole attachers, a workbook covering May 11, 2022 through June 30, 2026 that lists for each application the application and survey fees, the "Make-Ready Estimate Amount," the "True-Up Cost," the actual charges billed to the attacher, the dates of submission and survey, the pole, the town, and the engineering comments, and stated that it "has access to available data" in that form. (a) Identify the system(s) from which NECTA-057, Attachment 1 was generated and state whether interconnection applications, cost estimates, customer payments, final accountings, and refunds are recorded in the same or a comparable system (including PowerClerk, the work-order system, and Account 252500). (b) State each respect in which producing, for distributed generation and qualifying facility interconnections, a workbook with the same fields — application identifier, estimate amount, amounts paid, actual cost, true-up or refund amount, and

dates — is less "commercially reasonable" than producing NECTA-057, Attachment 1, and the hours and cost the Company estimates each would require. (c) Produce that workbook for all Level 2 and Level 3 interconnection applications that reached a cost estimate from January 1, 2018 through June 30, 2026, or, if the Company maintains that it cannot, produce it for the Allco Applications. (d) State whether the Company began maintaining detailed records of billable and non-billable make-ready costs in response to a decision of the Authority (as stated in NECTA-054(a)), identify that decision, and state whether any decision, order, or internal policy requires comparable record-keeping for interconnection charges.

Q-ALLCO-153: (Follow-up to ALLCO-020 and ALLCO-021 — Eversource Legal time records and charging of attorney time to construction and offshore wind projects.) The Company's response to ALLCO-020(a) states that Eversource Legal attorneys "are employees of Eversource Energy Service Company, who charge their time to the respective Eversource affiliates who receive their legal services," and ALLCO-020(b) states that the Competitive Business practice area provides "legal support for Eversource's investment in non-regulated investments and Eversource's continued role, as service provider, overseeing onshore construction for active offshore wind projects." (a) State whether Eversource Legal attorneys, paralegals, and legal support staff maintain time records. If they do, identify the system in which the records are kept, the increment of time recorded, the level of detail captured (affiliate, company, project, work order, matter, task), whether entries are made contemporaneously, the retention period, and who reviews the records before time is charged. If they do not, describe precisely how attorney time is "charge[d]" to affiliates as stated in ALLCO-020(a), including the allocation basis, who determines it, how often it is revisited, and the documents that record it. (b) Identify each construction project — including each capital, substation, transmission, distribution, AMI, grid-modernization, or other project carrying a work order or project code — and each offshore wind project, including each project for which Eversource Energy or any affiliate acts as service provider overseeing onshore construction, on which any Eversource Legal attorney, paralegal, or legal support staff performed work in 2025 or in 2026 to date, and for each state the affiliate or company that is the client and the practice area(s) involved. (c) For each project identified in (b), state whether Eversource Legal time was recorded to that project and, if it was, provide for each month of 2025 and of 2026 to date the hours and loaded cost recorded, by employee title, the affiliate, company, work order, or project code to which the time

was charged, and the amount charged directly or allocated to the Company; where time was not recorded to the project, state how the Company determined the portion of Eversource Legal cost attributable to it. (d) State the total hours and loaded cost of Eversource Legal time devoted in 2025 and in 2026 to date to offshore wind and other non-regulated matters, and state whether any part of that cost was charged to the Company directly or reached the Company through the service-company allocation reflected in ALLCO-022, Attachment 1, and the amount; if the Company contends that none did, describe the controls that produce that result, identify the person responsible for applying them, and produce the documents establishing them. (e) State whether Eversource Legal time devoted to construction projects is capitalized to the project or expensed, identify the policy governing that determination and the amounts capitalized and expensed in 2025 and in 2026 to date, and state whether any capitalized legal cost is included in the rate base or plant additions proposed in this Application and, if so, where. (f) Produce the time records responsive to (c) and (d) in native format, under the protective order in this docket if the Company contends they are confidential.

Q-ALLCO-154: (Follow-up to ALLCO-059 and ALLCO-060 in light of NECTA-057 — project-level tracking of estimated versus actual charges.) In ALLCO-059 and ALLCO-060 the Company declined to provide a project-level schedule of interconnection charges estimated, billed, reconciled, and refunded, stating that it "does not track or maintain information on interconnections in a format that is commercially reasonable for the Company to collect and provide." In NECTA-057, filed September 23, 2026, the Company produced, for third-party pole attachers, a workbook covering May 11, 2022 through June 30, 2026 that lists for each application the application and survey fees, the "Make-Ready Estimate Amount," the "True-Up Cost," the actual charges billed to the attacher, the dates of submission and survey, the pole, the town, and the engineering comments, and stated that it "has access to available data" in that form. (a) Identify the system(s) from which NECTA-057, Attachment 1 was generated and state whether interconnection applications, cost estimates, customer payments, final accountings, and refunds are recorded in the same or a comparable system (including PowerClerk, the work-order system, and Account 252500). (b) State each respect in which producing, for distributed generation and qualifying facility interconnections, a workbook with the same fields — application identifier, estimate amount, amounts paid, actual cost, true-up or refund amount, and dates — is less "commercially reasonable" than producing NECTA-057, Attachment 1, and the

hours and cost the Company estimates each would require. (c) Produce that workbook for all Level 2 and Level 3 interconnection applications that reached a cost estimate from January 1, 2018 through June 30, 2026, or, if the Company maintains that it cannot, produce it for the Allco Applications. (d) State whether the Company began maintaining detailed records of billable and non-billable make-ready costs in response to a decision of the Authority (as stated in NECTA-054(a)), identify that decision, and state whether any decision, order, or internal policy requires comparable record-keeping for interconnection charges.

Please serve responses on the undersigned by electronic mail by October 8, 2026.

ALLCO FINANCE LIMITED

/s/ Thomas Melone
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CERTIFICATION

This is to certify that on this day, the foregoing document was filed with the Public Utilities Regulatory Authority, and copies were served upon each person designated on the Authority's official service list in this proceeding in accordance with R.C.S.A. § 16-1-15.

/s/ Thomas Melone
Thomas Melone