Date Filed: October 06, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Education, Outreach, and Enforcement

Question:

(MS24F-VENDOR-TREE) Refer to Exhibit ACCT-2 CLP-6 (Outside Contractors tab) and Confidential Exhibit ACCT-2 CLP-6A-6 through CLP-6A-8. The Company reported 126 incremental charges (Excel Rows 198-323) for the combined amount of $495,799 for the Lewis Tree Service Inc. vendor. Explain why every Weekly Operations Summary report (e.g., pp. 283, 287, 291, etc.) included a 'Time Start' and a 'Time Finish' of 7:00AM and 4:00PM, respectively, which does not agree with the hours billed. As part of the response, explain how the Company was able to validate the accuracy of the hours billed and provide supporting documentation available to the reviewer at the time verifying that the hours were correctly billed for each invoice (i.e., crew). Additionally, provide an unlocked Excel spreadsheet listing each invoice, detailing the crew's start and end times, identifying the billable amounts, and identifying if supporting documentation (i.e., available to the arborist at the time of the review) is being provided.

Response:

In reference to Exhibit ACCT-2 CLP-6 and Confidential Exhibit ACCT-2 CLP-6A-6 through CLP-6A-8, the Weekly Operations Summary is a Lewis Tree Service Inc. supplied digital timesheet. The "TIME START" and "TIME FINISH" fields of the timesheet are pre-filled, which is a limitation of the system, and could not be edited by the tree crew performing restoration services during MS24F.

Please refer EOE-306, Attachment 1, for the Company's response to EOE-542 in Docket 25-12-13, which describes the process for assigning tree crew vendors sixteen-hour storm shifts, verifying that the tree crew vendor worked through the shift, and releasing tree crew vendors from their shifts. The Company Arborist approved the timesheet as a result of their direct supervision and knowledge of the tree crews working each shift of restoration support. The Eversource Arborist reviewing the contractor timesheet had specific knowledge of each crew's start and stop times and when they were released if they did not work a full storm shift. The billable hours were approved by the Arborist to the extent the hours matched what was worked during storm restoration under their direct supervision and/or knowledge.

The Company does not possess the requested detailed breakdown of all invoices and associated timesheets filed in this proceeding for tree-contractor work. All of the requested data is available to EOE in the invoices and associated timesheets that pertain to Tree Crew vendors for the MS24F event. The Company's regulatory requirement is to utilize the timesheets to document the hours

worked by each crew, for each vendor, in order to support payment to that vendor. Accordingly, the Company's processes are constructed to obtain and use those records for validating payment, subject to review and sign off by Eversource Arborist, who has contemporaneous knowledge of the work performed. The Company's financial systems do not record invoiced amounts by data field, for each data point included on the invoices or the associated timesheets. Therefore, extracting and compiling this information from the timesheets in the manner sought by EOE would require extensive manual efforts that can be performed by EOE or EOE's consultant, if information in that format assists EOE in putting forth its case.