STATE OF CONNECTICUT
PUBLIC UTILITIES REGULATORY AUTHORITY

September 25, 2026
In reply, please refer to:
Docket No. 26-05-10

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

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

Dear Attorney Pace:

Enclosed are interrogatories numbered **RSR-13 through RSR-31, RRU-44 through RRU-86,** and **UPA-49 through UPA-61** directed to The Connecticut Light and Power Company d/b/a Eversource Energy (Company) and refers to the Company's request to amend its rate schedules.

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

Please submit the responses to the Authority's Executive Secretary no later than **October 9, 2026, at 4:00 p.m.** The Authority encourages the submission of responses as soon as they are available rather than delaying until all answers are completed. **Please list each question and answer on the same sheet of paper using a separate sheet for each interrogatory number, and sequentially number the pages of each response (e.g., p. 1 of 5, etc.). At the top of each page, clearly identify the Docket Number, the interrogatory number (including the prefix), the name of the company and the person responsible for the response, and the date of submission.**

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

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

ELECTRONIC SUBMISSION OF FILINGS

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

CONFIDENTIAL DOCUMENTS

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

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

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

By the Direction of the Authority,

PUBLIC UTILITIES REGULATORY AUTHORITY



Jeffrey R. Gaudiosi, Esq.
Executive Secretary

Enclosure
cc: Service List

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

Interrogatories RSR-013 through RSR-031 are directed to The Connecticut Light and Power Company (Eversource or Company) and refer to the Company's request to amend its rate schedules (Application).

RSR-013 (ENVIRONMENTAL) Ex. CLP-REVREQ-2, Sch. WP C-3.13. In an unlocked Excel spreadsheet with formulas intact provide totals for the following test year costs ending December 31, 2025. Additionally, separately submit supporting documentation for the categories:

a. Totals for invoices, services and other costs supporting the Company's stated $2,444,000 in Reserve Site Remediation costs;
b. Totals for invoices, services and other costs supporting the Company's stated $902,000 in Clean Up & Disposal of Waste Material costs;
c. Totals for invoices, services and other costs supporting the Company's stated $500,000 in Manholes & Vaults costs;
d. Totals for invoices, services and other costs supporting the Company's stated $49,000 in License & Permitting costs; and
e. Totals for invoices, services and other costs supporting the Company's stated $36,000 in Environmental Outside Services costs.

RSR-014 (ENVIRONMENTAL) Ex. CLP-REVREQ-2, Sch. WP C-3.13. Separately submit supporting documentation for and provide the following in an unlocked Excel spreadsheet with formulas intact for Rate Year 1 Adjustments:

a. Totals for invoices, services and other costs supporting the Company's stated $378,000 in Clean Up & Disposal of Waste Material costs; and
b. Totals for invoices, services and other costs supporting the Company's stated $65,000 in Manholes & Vaults costs.

RSR-015 (VEGETATION MANAGEMENT) Ex. CLP-REVREQ-2, Sch. WP C-3.31. Separately submit supporting documentation for and provide the following in an unlocked Excel spreadsheet with formulas intact for the following test year costs ending December 31, 2025:

a. Totals for invoices, services and other costs supporting the Company's stated $27,565,000 in Roadside Scheduled Maintenance costs;
b. Totals for invoices, services and other costs supporting the Company's stated $71,000 in Distribution Rights-of-Way costs;
c. Totals for invoices, services and other costs supporting the Company's stated $1,466,000 in Emergency costs;
d. Totals for invoices, services and other costs supporting the Company's stated $145,000 in Vines costs;
e. Totals for invoices, services and other costs supporting the Company's stated $261,000 in Emergent Work costs; and
f. Totals for invoices, services and other costs supporting the Company's stated $166,000 in Other costs.
g. Totals for invoices, services and other costs supporting the Company's stated $4,365,000 in Frontier Reimbursements.

RSR-016 (VEGETATION MANAGEMENT) Ex. CLP-REVREQ-2, Sch. WP C-3.31. Summarize and provide documentation on how the Company determined the increases for the following Rate Year 1 Adjustments:

a. $20,435,000 in Roadside Scheduled Maintenance costs;
b. $18,500,000 in Tree Removals costs;
c. $14,500,000 in Reliability Tree Work costs;
d. 1,829,000 in Distribution Rights-of-Way costs;
e. $534,000 in Emergency costs;
f. $230,000 in Vines costs;
g. $639,000 in Emergent Work costs;
h. $950,000 in Mid-Cycle costs;
i. $1,200,000 in CT DOT Collaboration costs;
j. $950,000 in LiDAR costs; and
k. $134,000 in Other costs.

RSR-017 (VEGETATION MANAGEMENT) Exhibit CLP-VMP-1, p. 16. Provide a summary and breakdown of the historically capitalized vegetation management work the company performed each year over the last 2 trimming cycles. The breakdown should include, at a minimum, the different categories and their associated capital costs.

RSR-018 (VEGETATION MANAGEMENT) Exhibit CLP-VMP-1, p. 16. Has the Company performed a cost benefit analysis of the new vegetation program? If yes submit all relevant documentation.

RSR-019 (VEGETATION MANAGEMENT) Exhibit CLP-VMP-1, p. 37. Provide documentation on how the Company reached the conclusion on vegetation growth and trimming efficiency based on 1-2 years' time for contact.

RSR-020 (VEGETATION MANAGEMENT) Exhibit CLP-VMP-1, p. 38. Does the Company have a selected vendor for the annual LiDAR data?

RSR-021 (VEGETATION MANAGEMENT) Exhibit CLP-VMP-1, p. 38. Provide the service agreement for the LiDAR services. If an agreement is not in effect, provide an overview of the LiDAR services the Company is planning to contract for.

RSR-022 (VEGETATION MANAGEMENT) Exhibit CLP-VMP-1, p. 40. Provide a comparison of how the new vegetation management contracts would differ from those currently in place.

RSR-023 (VEGETATION MANAGEMENT) Exhibit CLP-VMP-1, p. 40. Does the Company currently have any multi-year vegetation management contracts that were in place for the last trimming cycle? If so provide.

RSR-024 (VEGETATION MANAGEMENT) Exhibit CLP-VMP-1, p. 42. Provide the standards the Company has for vegetation management.

RSR-025 (VEGETATION MANAGEMENT) Exhibit CLP-VMP-1, p. 42. Provide a breakdown or summary of contractors that have failed to meet the 4-week threshold.

RSR-026 (VEGETATION MANAGEMENT) Exhibit CLP-VMP-1, p. 42. For each year since 2018, provide the following regarding the completion of "rework" by vegetation management contractors:

a. the number of instances of rework;
b. the total mileage of rework; and
c. the percentage of rework mileage to the total actual mileage done.

RSR-027 (VEGETATION MANAGEMENT) Exhibit CLP-VMP-1, p. 47. Has the Company attempted to estimate how the new trimming program would improve SAIDI scores? Explain.

RSR-028 (VEGETATION MANAGEMENT) Exhibit CLP-VMP-1, p. 48. Provide additional information on occurrences, frequency, and other information on infestations and diseases affecting vegetation since at least 2018.

RSR-029 (NON-CATASTROPHIC STORMS) Ex. CLP-REVREQ-2, Sch. WP C-3.28. In an unlocked Excel spreadsheet with formulas intact, provide a listing of all work orders for test year non-catastrophic and pre-staging incremental storm expenses. Each work order should include the following information:

a. the date range covered by the work order;
b. total non-catastrophic and pre-staging costs;
c. total direct labor costs;
d. total payroll-related overhead costs;
e. total outside contractor and vendor costs;
f. food and lodging costs;
g. materials costs;
h. vehicle and lodging costs; and
i. employee expenses/other.

RSR-030 (NON-CATASTROPHIC STORMS) Ex. CLP-REVREQ-2, Sch. WP C-3.28. Provide an unlocked Excel worksheet with formulas intact containing a complete listing of vendor invoices received that support the Test Year non-catastrophic/pre-staging actual expenses. Additionally:

a. Include the following details for each invoice in the list: a unique identifier; invoice number; vendor/contractor name; date of invoice; amount charged; and project work order number.
b. Describe the process the Company used to ensure that the list provided in subpart (a) is complete and accurate. Provide all supporting documents used in the verification process.

RSR-031 (NON-CATASTROPHIC STORMS) Ex. CLP-REVREQ-2, Sch. WP C-3.28. Regarding the calculation of the 2021-2025 average storm cost, provide the actual annual costs, the inflation factors used to determine "2028 Dollars," and any other assumptions used in the calculation. Justify the specific inflation factors and any other assumptions used in the calculation.

Interrogatories RRU-044 through RRU-086 are directed to The Connecticut Light and Power Company (CL&P or Company) and refer to the Company's request to amend its rate schedules (Application).

RRU-044 (PAYROLL EXPENSE) Application, Sch. WP C-3.5; Interrog. Resp. OCC-330, Att. 1, Interrog. Resp. OCC-332, Att. 4, and Interrog. Resp. OCC-336, Att. 1. Regarding the proportion of labor and labor-related cost charged to operating expense rather than to capital:

a. Provide an exhibit that shows the derivation of the Test Year expense ratio of 36.51% applied to CL&P base salaries of $176,313,000 and of the ratio of 71.36% applied to the Eversource Energy Service Company (EESCO) portion of base salaries of $84,078,000, including each step that Attachment 4 of the response to Interrogatory OCC-332 does not show. Identify the source data, the related period and the population of employees.

b. Provide an exhibit that shows the capitalized proportion applied to each category of labor and labor-related cost for the Test Year, the Test Year pro forma and the Rate Year. Show CL&P and EESCO separately. Include base payroll, overtime, premium pay, variable compensation, each employee benefit program, EESCO capital funding, and payroll taxes.

c. The response to OCC-330 states that the Rate Year capital and expense percentages used to develop Schedule C-3.5 are the Test Year percentages.
   (i) Reconcile that treatment to the percentages used in Schedules C-3.6, C-3.11 and C-3.12, including the operating and maintenance rates of 47.64% for CL&P healthcare and 71.93% for EESCO healthcare against the payroll expense ratios of 36.51% and 71.36%.
   (ii) State the basis for each reduction of a capitalized proportion below its Test Year level for the same employee population, including EESCO variable compensation from 57.07% to 28.63% in Schedule WP C-3.6, EESCO capital funding from 19.73% to 13.28% in Schedule WP C-3.11, EESCO pension and post-employment benefits from 41.7% to 28.1% in Attachment 1 of the response to Interrogatory OCC-336, and Attachment 1 of the response to Interrogatory OCC-338, and EESCO 401(k) from 39% to 28% in Attachment 1 of the response to Interrogatory OCC-302.

d. Provide each revision made since January 1, 2021, to Accounting Policy Statement No. 8, Capital Versus Expense Criteria, produced as Attachment 1 of the response to Interrogatory OCC-134, and state the effective date of each.

e. Provide an exhibit that provides separately for Schedules C-3.5, C-3.6, C-3.11 and C-3.12, the Rate Year expense that results from applying the Test Year capitalized proportion to each employee population, and the difference from the amount filed.

RRU-045 (PAYROLL RECONCILIATION) Application, Sch. C-3.5; Interrog. Resp. OCC-317, Att. 1, Interrog. Resp. OCC-330, Att. 1, Interrog. Resp. OCC-319, Att. 1, and Interrog. Resp. EOE-123, Att. 1. Regarding the 2025 payroll amounts reported in the Application and in the discovery responses:

a. Reconcile the 2025 base payroll charged to expense of $133,507,500 in Attachment 1 of the response to Interrogatory OCC-317 to the Test Year payroll expense of $134,683,000 on Schedule C-3.5, and to the CL&P base salaries of $176,313,000 and the EESCO portion of base salaries of $84,078,000 in Schedule WP C-3.5. Identify each reconciling item by amount and description.

b. State the population, the period, and the basis of measurement for each of the following 2025 capitalized proportions of payroll and reconcile each to the others: 63.49% capital and other for CL&P payroll in Attachment 1 of the response to Interrogatory OCC-330; 41.66% capital, or 48.44% capital and other of base payroll in Attachment 1 of the response to Interrogatory OCC-317; 53.10% capital of budgeted payroll in Attachment 1of the response to Interrogatory OCC-319; 37.99% capital and removal in Attachment 1 of the response to Interrogatory EOE-123. State whether the percentages in Attachment 1 of the response to Interrogatory OCC-330 captioned “Overtime Payroll” are derived from total payroll or from overtime payroll.

c. Explain the increase in Stores Clearing payroll in Attachment 1 of the response to Interrogatory EOE-123 from $8,937,024 in 2024 to $11,927,883 in 2025. Identify the schedules and accounts to which Stores Clearing and fleet clearing payroll are ultimately charged, and the amount of each in the Test Year.

d. State the base payroll recorded to the RAM, Energy Efficiency and Other balance sheet lines of Attachment 1 of the response to Interrogatory EOE-123 for the Test Year, and state whether any portion is also included in Schedule C-3.5.

RRU-046 (BASE WAGES) Lazor, Eichler and O'Connor Pre-Filed Test., pp. 16-18, 20 and 26; Application, Sch. WP C-3.5; Interrog. Resp. OCC-329 and Interrog. Resp. OCC-332, Att. 1. Regarding the escalation of base salaries through the Rate Year, the merit rate applied, and the EESCO salaries allocated to CL&P:

a. Reconcile the EESCO total annualized base compensation of $543,596,270 in OCC-332, Attachment 1 to the EESCO portion of base salaries of $84,078,000 in Schedule WP C-3.5. State, for each bargaining and non-bargaining group in OCC-332, Attachment 2, the allocation percentage, the source cost centers from which it was derived, and the basis for the share allocated to CL&P. Include Union - Yankee Gas at $496,000 of $601,973, or 82.4%; Union - Windsor Call Center at $6,501,000 of $9,081,869, or 71.6%; Union - Teal Book at $7,662,000 of $13,519,878, or 56.7%; and Non Union - Exempt at $63,003,000 of $449,233,564, or 14%. Identify the Union - Eversource Gas IBEW group of $94,973, which has no corresponding line in Schedule WP C-3.5.
b. Provide the board approvals, budget approvals, or written communications to employees evidencing each increase.
c. State the number of non-union CL&P and EESCO employees who received a merit increase below, equal to, and above the 3% merit budget in each of calendar years 2021 through 2025. State the basis for the 3.50% weighted average salary scale in OCC-339, Attachment 1. Identify each component of the difference between that assumption and the 3% merit rate applied in Schedule WP C-3.5, and state the average annual base salary growth actually experienced by the pension population in each of calendar years 2021 through 2025.
d. State the weighted average merit increase granted to non-union CL&P and EESCO employees effective March 15, 2026, and the number of employees who received an increase.

RRU-047 (INCREMENTAL POSITIONS) Application, Sch. WP C-3.5, p. 3 of 3; Interrog. Resp. OCC-327, Att. 1, and Interrog. Resp. OCC-333, Atts. 1 and 2. Regarding the incremental full-time equivalent positions included in the Rate Year cost of service:

a. Schedule WP C-3.5, p. 3 of 3, requests 58 positions at an annual cost of $6,476,019 and a Rate Year cost of $3,238,010. The response to OCC-333 describes that figure (58) as preliminary. State the date on which the Company determined that the 58-position figure was not final and the basis on which a preliminary figure was filed as a Rate Year cost.
b. Reconcile, position by position, the 58 positions in Schedule WP C-3.5, p. 3 of 3 to the 41 Full Time Equivalent (FTE) positions in OCC-333, Attachment 1. Identify each position removed, added, re-titled or re-priced. Include the five Power Quality positions and the three Grid Modernization positions at $200,000 that do not appear in Exhibit CLP-REVREQ-2, WP C-3.5, p. 3 of 3, Payroll Expense – Incremental FTE Calculation, as filed on July 14, 2026, the two positions at $91,000 captioned Engineering Capital as filed and Grid Modernization in OCC-333, Attachment 1, and the Vegetation Management positions at $98,707 shown as 17 as filed and nine in OCC-327, Att. 1. Reconcile the net reduction of seventeen positions to the twelve Advancing the Grid positions shown on the corrected Exhibit CLP-TSP-3, p. 43.
c. Identify which of the 21 Vegetation Management positions represent the eight full-time equivalents representing 16 employees who currently divide their time between capital and operating expense work, which positions represent the 12 contractor conversions, and which position represents the one incremental resource. State the salary line in OCC-333, Attachment 1 for each group, the compensation of the 16 employees charged to capital in each of calendar years 2021 through 2025, and the reduction to outside contractor services reflected in Schedule WP C-3.31 for the 12 conversions.

d. State the basis for the CL&P allocation of 100% applied to each of the 20 EESCO positions, and the rate code applicable to each. State the basis for costing those positions at the Payroll Benefit Rate of 20.99% in OCC-327, Attachment 1 rather than at the Weighted General Service Company Overhead Rate of 64.93% for June 2026 in OCC-202, Attachment 1.
e. Provide the revised Rate Year benefits, payroll taxes and variable compensation for the incremental 41 FTE positions. Identify the schedule and line on which the $2,278,000 of Rate Year payroll in OCC-333, Attachment 1 and each related amount will appear in Schedules C-3.5, C-3.6, C-3.12 and C-3.38. State the number of the 12 Grid Modernization positions within the 41 FTEs that the Company expects to have filled by January 1, 2028.
f. Provide each 2026 and 2027 budget, headcount plan or requisition approval that includes any of the forty-one positions. State the steps the Company will take to fill each position by the planned hiring date of January 1, 2028 shown in OCC-327, Attachment 1.

RRU-048 (VACANT POSITIONS) Application, WP C-3.5; Interrog. Resp. OCC-322, and Interrog. Resp. OCC-326, Att. 1. Regarding the vacancy factor displayed on WP C-3.5 and the positions vacant on December 31, 2025:

a. State the purpose of the 2%, and 6% vacancy percentages shown on Schedule WP C-3.5 when no deduction is taken. State whether a vacancy factor was applied to the 41 incremental positions.
b. Reconcile the statement in the response to OCC-326 that 14 EESCO positions and one CL&P position remain unfilled to OCC-326, Attachment 1, in which 64 entries carry a status of Closed and 15 a status of Frozen on August 14, 2026, and further entries a status of Open. State the number of the 333 positions that were subsequently filled, closed without being filled, frozen, and remain open.
c. State whether a hiring freeze, hiring restriction or headcount reduction target was in effect at CL&P or EESCO at any time during calendar year 2024, 2025 or 2026. If so, provide the governing documents and identify the positions affected.
d. State the annualized payroll cost of the positions filled after December 31, 2025, and identify where that cost appears in the Rate Year cost of service.

RRU-049 (HEADCOUNT MOVEMENT) Application, Sch. G-2.14; Interrog. Resp. OCC-042, Att. 1; Decision, Apr. 18, 2018, Docket No. 17-10-46, Application of The Connecticut Light and Power Company d/b/a Eversource Energy to Amend its Rate Schedules (17-10-46 Decision), Order No. 8. Regarding CL&P and EESCO headcount and the movement of positions between them:

a. Provide an exhibit that shows full-time equivalents by organization, as presented on Schedule G-2.14, for CL&P and for EESCO at the end of each quarter of calendar years 2021 through 2025 and on June 30, 2026.
b. Identify each function transferred from CL&P to EESCO or to an affiliate since January 1, 2018, and each position moved from a CL&P cost center to an EESCO cost center between December 31, 2025, and June 30, 2026, during which CL&P distribution full-time equivalents fell from 1,417 to 1,401 and EESCO rose from 4,493 to 4,568 according to the responses to OCC-322 and OCC-325. For each function transferred and each CL&P cost center from which positions were moved, state the number of positions, the date, the annual cost before and after transfer, the allocation percentage now applied to CL&P, and the schedule and line on which the allocated cost appears.
c. Reconcile the 1,266 CL&P positions used in the 2018 Rate Settlement to the 1,554 full-time equivalents on Schedule G-2.14. State the number of transmission full-time equivalents included in the 1,554 on Schedule G-2.14 and reconcile the remainder to the 1,447 total and 1,417 filled distribution positions in the response to OCC-322.

d. Explain the staff reductions on Schedule G-2.14 in Fleet Operations from 77 to 24 positions, in Training and Compliance from 95 to 51, and in Customer Operations from 30 to 8. Identify the offsetting cost for each and the schedule and line on which it appears.

RRU-050 (OVERTIME PAYROLL) Application, Sch. G-2.13 and WP C-3.5; Interrog. Resps. OCC-051, Att. 1 and OCC-317, Att. 1. Regarding overtime and premium payroll and its division among expense, capital and storm work:

a. Reconcile the Test Year overtime of $68,671,910 on Schedule G-2.13 to the total overtime and premium payroll of $72,994,493 for 2025 in OCC-317, Attachment 1. Reconcile the non-storm overtime of $16,318,673 in OCC-051, Attachment 1 to the $16,347,000 used in Schedule WP C-3.5.
b. Provide an exhibit that bridges the 2025 overtime and premium payroll of $72,994,493 to each destination, beginning with the $51,236,768 charged to expense, the $18,225,128 charged to capital and the $3,532,597 charged to other in OCC-317, Attachment 1. Show separately operating and maintenance expense within the cost of service, minor storm work, catastrophic storm deferrals, the Rate Adjustment Mechanism, energy efficiency, capital, and affiliate charges. Provide the bridge for the Test Year, each of calendar years 2021 through 2024, and the six months ended June 30, 2026.
c. State the basis for carrying Test Year actual overtime into the Rate Year without normalization or a Rate Year overtime budget. Explain the variance between the budgeted operating and maintenance overtime for each of 2022 through 2025 in OCC-318, Attachment 1 and the actual non-storm overtime for the same year in OCC-051, Attachment 1.
d. Provide overtime hours and dollars for each organization shown on Sch. G-2.14, including Electric Field Operations and the Response Specialist Organization named in the response to OCC-049, with CL&P and EESCO employees shown separately, for each of calendar years 2021 through 2025, separately for hours compensated at 1.5 times and at 2.0 times straight time, reconciled to the double straight time amounts in OCC-049, Attachment 1.
e. Explain the increase in average overtime cost per hour on Schedule G-2.13 from $114.56 in 2024 to $123.84 in 2025. Separately quantify the impact of the change into wage rates, double-time and premium pay, classification mix, and any other driver.
f. State whether the limit of 126 full-time equivalents for the Response Specialist-Line classification in the collective bargaining agreement dated June 1, 2022, is retained in the agreement effective June 1, 2026. State the number of Response Specialist-Line employees and their overtime and premium pay for the Test Year and the Rate Year.

RRU-051 (STORM LABOR) Interrog. Resp. EOE-123, Att. 1 and Interrog. Resp. OCC-049, Att. 1. Regarding payroll charged to storm work and the 2024 change in the use of external resources:

a. Identify the schedule and line on which the 2025 minor storm payroll of $28,548,987 is recovered and reconcile it to the incremental labor for 2025 non-catastrophic events in EOE-013, Attachment 1 and to the five-year average described in the response to OCC-383. State the amount of minor storm payroll included in the non-catastrophic storm expense in the Rate Year.
b. Explain the increase in the minor storm payroll on line 2 of EOE-123, Att. 1 from $1,535,123 in 2018 to $28,548,987 in 2025. Separate the change into storm frequency, the 2024 change in the use of external resources and any other driver.
c. Provide a net cost comparison of the Company's reduced use of external resources for outage response during non-catastrophic storm events beginning in 2024, including the more frequent assignment of Response Specialist Organization and Electric Field Operations personnel to the storm schedule on Sundays and holidays, described in the

response to OCC-049. State for each of calendar years 2021 through 2025 the external contractor cost avoided, the temporary staffing cost avoided, and the internal premium pay, benefits and payroll taxes incurred.

d. Quantify, for each of calendar years 2023 through 2025, the premium pay attributable to the thirty-minute response deadline for Priority 1 emergency calls imposed in Docket No. 23-01-39, Investigation into the Response of The Connecticut Light and Power d/b/a Eversource Energy to the Accident on January 17, 2023, at 602 Greenwoods Road, Norfolk, CT, and described in the response to OCC-049, separately from the 2024 change in the use of external resources.

RRU-052 (TEMPORARY STAFFING) Interrog. Resp. OCC-309, Att. 1, Interrog. Resp. OCC-321, Att. 2, and Interrog. Resp. OCC-359, Att. 1. Regarding temporary and contract staffing costs and its treatment in the cost of service:

a. OCC-359, Attachment 1 provides a Rate Year temporary help amount of $1,158,401 which the Company states in response to OCC-321 is not reflected in payroll expense. Identify each schedule and line on which any portion of the $1,158,401 is recorded and the amount on each.

b. OCC-359, Attachment 1 equals the operating and maintenance line of OCC-321, Attachment 2 for each of calendar years 2021 through 2025. State whether Allegis Global Solutions and Randstad are the only temporary staffing vendors. Identify other temporary staffing vendors and the amount paid to each vendor in each of calendar years 2021 through 2025. Identify the schedule and line on which the capital and other portion of temporary staffing is recorded.

c. State the services provided by Allegis Global Solutions and the basis for recording $179,046 paid in 2025 as outside legal counsel expense in OCC-309, Attachment 1, and for including $94,338 in the Rate Year.

RRU-053 (EESCO CAPITAL FUNDING) O'Brien and Murray Pre-Filed Test., pp. 83-84; Application, Sch. WP C-3.11; Interrog. Resp. OCC-373. Regarding the EESCO capital funding reflected in Schedule C-3.11 and the return on equity applied:

a. Provide (1) the weighted average of the Eversource operating companies' return on equity as calculated in January of each of the years 2021 through 2026 and (2) the allowed return of each operating company used, the allocation methodology, and the plant balances used as weights.

b. The Company’s response to Interrogatory OCC-373 states that EESCO charges billed to CL&P in the Rate Year will be based on the weighted average of the Eversource operating companies’ return on equity. Provide an exhibit that shows Schedule C-3.11 recomputed on that basis for the Test Year pro forma and the Rate Year. State the basis for filing a schedule that does not reflect the return the Company states will be billed.

c. Provide the capitalized proportion of EESCO capital funding for each of calendar years 2021 through 2025.

d. Identify the EESCO capital projects on which the Rate Year charge is based and for each capital project, provide in an unlocked Excel spreadsheet the (i) plant balance, (ii) in-service date, and (iii) amount allocated to CL&P.

e. Identify the FERC account to which the reference 930RAX on Schedule WP C-3.11 corresponds.

RRU-054 (COST ALLOCATION) Application, Sch. G-2.16a; Interrog. Resps. EOE-066, Att. 1, OCC-380, OCC-073, OCC-275 and OCC-355, Att. 1. Regarding the allocation of EESCO cost to CL&P:

a. (i) Provide an exhibit that shows, for each rate code in the EESCO Cost Charging and Allocation Manual, the allocation percentage applied to each subsidiary and business segment for each of calendar years 2021 through 2025 and for the Rate Year; (ii) identify the meaning of each entity and business segment code; and (iii) demonstrate that the percentages under each rate code sum to 100%.
b. (i) Provide the derivation of the M9C rate of approximately 17.86% applied to labor-related cost in response to Interrogatory OCC-380; (ii) identify the rate code and methodology producing the 22.58% applied to Edison Electric Institute dues in responses Interrogatories OCC-073 and OCC-275; and (iii) state the basis for applying M9C to labor-related cost, Rate Code C04 in the response to OCC-366 to audit fees, and that rate code to dues.
c. State: (i) the amount of EESCO cost in each of calendar years 2021 through 2025 that benefited Aquarion or any other affiliate not included in a rate code; (ii) the amount recovered from each through a separate management fee; and (iii) the effect on CL&P's allocated share of including each in the allocation base.
d. Provide an exhibit for each of calendar years 2021 through 2025, reconciled to EESCO's FERC Form No. 60, showing total EESCO cost and the amount and percentage billed or allocated to each associate company and business segment. Show CL&P distribution and CL&P transmission separately.
e. Attachment 1 of the Company’s response to Interrogatory EOE-066 describes rate codes M01 and M9C with the same title, Labor Miscellaneous 1, and the same entity list. State the basis for maintaining both, and the cost charged to CL&P under each in each of calendar years 2021 through 2025.
f. State the amount of EESCO labor charged to CL&P in the Test Year through allocation rather than direct charge because the time fell below the threshold of more than four hours a week described in Attachment 1 of the Company’s response to Interrogatory EOE-066.

RRU-055 (SERVICE COMPANY OVERHEAD) Application, Schs. C-3.11, C-3.12 and C-3.38; Interrog. Resp. OCC-202, Atts. 1 and 2 and Interrog. Resp. OCC-301, Att. 1. Regarding the overhead and benefit loading rates applied to EESCO and CL&P labor:

a. (i) Provide, in an unlocked Excel spreadsheet with formulas intact, the derivation of the Weighted General Service Company Overhead Rate and of the Weighted Payroll Benefit Rate for each year presented in the Company’s response to Interrogatory OCC-202, (ii) identify each component of the numerator and denominator and the amount of each; and (iii) identify each component included in one rate and not the other.
b. (i) State the total EESCO overhead charged to CL&P in the Test Year and the Rate Year; (ii) identify the schedule and line on which it appears; and (iii) provide the work paper showing that no component is also recovered through Schedule C-3.11, C-3.12 or C-3.38.
c. Regarding Attachments 1 and 2 of the Company's response to Interrogatory OCC-202: (i) state, for each attachment, which of columns (e) and (f) contains base salary and which contains total variable compensation, and the column to which the applicable rate is applied to produce column (g); (ii) provide corrected attachments; and (iii) identify every other caption, footnote or total in either attachment that is misstated, including the 2023 footnote in Attachment 1 referring to column (h). In Attachment 2, column (g) equals column (f) multiplied by the applicable rate for every employee, which is contrary to the caption. In Attachment 1, column (g) equals column (e) multiplied by the applicable rate, but the 2025 totals of $11,308,184 and $83,959,086 are printed under the wrong columns.

d. Explain the movement in the Weighted Payroll Benefit Rate from 17.62% in 2023 to 23.24% in 2025 and to 20.99% in June 2026, and in the Weighted General Service Company Overhead Rate from 70.88% in 2024 to 67.76% in 2025 and to 64.93% in June 2026.
e. (i) Identify each component of the General Service Company Benefit Loader of $87,000 and the Non-Productive Time Loader of $19,000 applied to investor relations payroll of $132,000 in 2025 in Attachment 1 of the Company's response to Interrogatory OCC-301; and (ii) state whether any component of the Non-Productive Time Loader is also included in the Weighted General Service Company Overhead Rate.

RRU-056 (VARIABLE COMPENSATION) Lazor, Eichler and O'Connor Pre-Filed Test., pp. 30-34; Application, Schs. C-3.6 and C-3.7; Interrog. Resp. OCC-289, Interrog. Resp. OCC-290, Atts. 1–4, and Interrog. Resp. OCC-369. Regarding the funding and level of the variable compensation reflected in Schedules C-3.6 and C-3.7:

a. The Company's response to Interrogatory OCC-369 states that no employee other than the Eversource Chief Executive Officer and Chief Financial Officer is paid variable compensation on the basis of corporate financial performance goals. The response to OCC-289 states that the 2025 corporate performance goals were based 70% on overall financial performance, and each plan document in OCC-290, Atts. 1-4 states that the funding pool is based on achievement of an Eversource Energy consolidated earnings per share goal. Reconcile the Company's response to Interrogatory OCC-369 with its responses to Interrogatories OCC-289 and OCC-290.
b. State, for each of plan years 2021 through 2025, the effect of the earnings per share results on the funding pool, and state the 2024 earnings per share goal and actual result. Provide the plan documents for plan years 2021 and 2022.
c. Provide an exhibit that shows, for each plan year 2021 through 2025, the threshold, target and maximum level of each corporate scorecard metric, the resulting funding percentage, the weighted average payout as a percentage of target, the enterprise pool and the amount allocated to CL&P, together with the 2024 scorecard in the form of OCC-198, Attachment 1.
d. Reconcile the 2025 total variable compensation allocated to CL&P of $11,308,184 in OCC-202, Attachment 1 and the 2025 total variable compensation for CL&P employees of $5,395,820 in OCC-202, Attachment 2 to the 2025 amounts in OCC-286, Attachment 1 and to the Test Year gross plan amounts of $12,731,000 for CL&P and $8,715,000 for EESCO in Schedule WP C-3.6. Reconcile OCC-286, Attachment 1 to Schedules C-3.6 and C-3.7 for the Test Year, the Test Year pro forma and the Rate Year. State the amounts accrued against the amounts actually paid for each of calendar years 2021 through 2025.
e. Provide an exhibit that shows the Rate Year amounts in Schedules C-3.6 and C-3.7 restated at a payout of 100% of target for every participant.

RRU-057 (REGULATORY OUTCOME METRICS) Interrog. Resps. CIEC-015, Att. 1 and OCC-198, Att. 1; Public Act 23-102, Sec. 2. Regarding corporate performance goals that measure the outcome of proceedings before the Authority:

a. (i) Identify each Eversource Energy Employee Annual Incentive Program and executive Annual Incentive Program plan year from 2018 through 2025 in which the outcome of a proceeding before the Authority was a scored metric or a credited achievement; (ii) include (1) the 2018 metric captioned Positive Regulatory Outcomes weighted at 8% with a target to obtain constructive rate case outcomes; (2) the 2021 Strategic Growth Initiatives achievement citing a comprehensive PURA-approved settlement agreement; (3) the 2023 initiative for constructive regulatory outcomes; and (4) the 2025 Strategic Financial Initiatives and Regulatory Outcomes metric; and (iii) state the weighting and the payout percentage for each.

b. State the amount of variable compensation charged to CL&P in each of the plan years from 2018 through 2025, and the amount included in the Rate Year funded by performance on each metric or initiative identified in response to subpart a.
c. (i) State whether the outcome of this proceeding is a scored metric or a credited achievement in the 2026 corporate performance goals, which the response to OCC-289 described as established annually by the Board of Trustees and which Ex. CLP-EMPLOYEE-4B references as the Q1 2026 scorecard; (ii) state the date on which the Board of Trustees approved them; and (iii) provide the 2026 corporate scorecard as approved, showing each metric, its weighting and its threshold, target and maximum levels.
d. State whether the Company treated any portion of the variable compensation in Schedules C-3.6 and C-3.7 as non-recoverable under Section 2 of Public Act 23-102 given it was funded by performance on a metric measuring the outcome of a rate proceeding before the Authority. If it did not, state the basis for that position.

RRU-058 (INCENTIVE PLAN) Interrog. Resp. OCC-290, Atts. 1-4. Regarding the terms of the Employee Annual Incentive Program documents:

a. State: (i) the pension and cash balance plan costs in the Test Year and the Rate Year attributable to counting incentive awards as covered pay, separately for CL&P and EESCO; and (ii) the retirement arrangement to which the reference to the K-Vantage benefit in the Eversource Energy Employee Annual Incentive Program, Year 2025, in OCC-290, Attachment 3, applied.
b. (i) Identify each change in the definition of eligible compensation between the 2023 and 2026 plan documents, including the exclusion of SPOT Award payments in the 2024 document only, the removal of prior year's safety incentive awards from the exclusions in the 2026 document, and the limitation of exempt eligible compensation to base salary in the 2026 document; and (ii) state the effect of each of these changes on awards charged to CL&P.
c. (i) Identify each occurrence in plan years 2018 through 2025 when the Eversource Chief Executive Officer made discretionary adjustments to payout levels, and each determination that a scored goal was not achieved notwithstanding the reported result, including the 2023 earnings per share result of $4.34 against a target of $4.33, and the 2020 Transform the Customer Experience determination in Attachment 1 of the Company's response to Interrogatory OCC-198; and (ii) state the effect of each on the funding pool.
d. Provide the allocation of funding to business units and employee groups described in the 2026 plan document for plan year 2026, and the equivalent allocation for each of plan years 2023 through 2025.

RRU-059 (INCENTIVE PAYOUTS) Application, Ex. CLP-EMPLOYEE-3; Interrog. Resps. OCC-201, Att. 1 and OCC-292, Att. 2. Regarding the distribution of performance ratings and variable compensation payouts:

a. Provide : (i) a detailed explanation for why Attachment 1 of the Company's response to Interrogatory OCC-201 reports that 45 unrated EESCO employees received average variable pay of 117.9% of target for 2025 but the Company's response to Interrogatory OCC-292 describes unrated employees as employees hired after October 31, who are ineligible for merit or variable compensation, or employees on leave at the time of review; and (ii) the number of unrated employees on each stated ground in each of the calendar years from 2021 through 2025.
b. State, for each of plan years 2021 through 2025 and separately for CL&P and EESCO, the number of employees in each rating band who received an award above target and the aggregate amount paid above target.
c. (i) Explain the growth in the number of CL&P employees receiving a performance rating from 219 in 2021 to 354 in 2025, and in the number of EESCO employees receiving a

performance rating from 1,910 in 2021 to 3,699 in 2025, as shown in OCC-292, Attachment 2 and (ii) state, for CL&P and for EESCO separately, the total number of employees on December 31 of each year, the number eligible for variable compensation, and the eligible number as a percentage of the total.

d. State the number of CL&P employees placed on a performance improvement plan and the number involuntarily separated for performance issues in each of calendar years 2021 through 2025.

RRU-060 (OFFICER COMPENSATION) Application, p. 5; O'Brien and Murray Pre-Filed Test., pp. 78-79; Application, Schedule WP C-3.7; Interrog. Resp. OCC-288. Regarding the officer compensation removed from and retained in the cost of service:

a. (i) Identify by name and title each individual whose compensation was removed; (ii) state the amount removed for each by plan and component; and (iii) reconcile the total to the approximately $3.3 million identified in the Company's response to Interrogatory OCC-288.
b. (i) Identify by name and title each officer whose compensation remains in the Rate Year, including each officer shown in Attachment 1 of the Company's response to Interrogatory OCC-202 with no compensation amounts and an allocation percentage greater than zero; and (ii) state the amount for each broken into base salary, short-term incentive, long-term incentive and all other amounts, the percentage allocated to CL&P, and the rate code producing it.
c. (i) Provide the name of the person employed as President of CL&P during the Test Year; and (ii) reconcile the identification of Donald J. Scacco, Jr. as President on page 5 of the Application with the identification of Steve Sullivan in WP C-3.7.
d. (i) Identify the recipients by title of the CL&P long-term incentive compensation of $101,000 retained in Schedule WP C-3.7; and (ii) state whether it is settled in cash or in stock, or a combination thereof.

RRU-061 (TRUSTEE COMPENSATION) Application, Schs. C-3.4 and C-3.6; Interrog. Resp. OCC-286, Att. 1. Regarding compensation of the Eversource Board of Trustees:

a. (i) Identify the plan, the number of trustees, the grant date value, and the vesting terms underlying the long-term director stock of $1,270,745 in 2025 and $1,482,889 in the Rate Year in Attachment 1 of the Company's response to Interrogatory OCC-286; and (ii) provide the derivation of the Rate Year amount.
b. (i) State the basis for including trustee stock compensation in Schedule C-3.6, entitled "Employee Variable Compensation", rather than in Schedule C-3.4, entitled "Board of Trustees Expense"; and (ii) reconcile the trustee compensation in Attachment 1 of the Company's response to Interrogatory OCC-263 to Schedule C-3.4 and to the long-term director stock in Attachment 1 of the Company's response to Interrogatory OCC-286.
c. State the allocation percentage and rate code applied to trustee compensation charged to CL&P for each of calendar years 2021 through 2025 and the Rate Year.
d. Explain the increase in long-term director stock from $784,798 in 2021 to $1,482,889 in the Rate Year.

RRU-062 (UNION COMPENSATION) Application, Sch. C-3.6; Interrog. Resp. OCC-052 and Interrog. Resp. OCC-290, Atts. 1-4. Regarding union employee variable compensation and the treatment of overtime as eligible pay:

a. Identify the union positions eligible for variable compensation, the number of employees, and the plan under which they participate. State the amount for each of calendar years 2021 through 2025.
b. State the amount of variable compensation paid to nonexempt employees in each of calendar years 2021 through 2025 that was computed on overtime earnings. Identify the schedule and line on which that amount is recovered.

c. Identify the collective bargaining provision permitting employees compensated through premium pay multipliers to receive variable compensation.

RRU-063 (EMPLOYEE BENEFITS) Application, Sch. C-3.12 and WP C-3.12; Interrog. Resp. OCC-069, Att. 1 and Interrog. Resp. OCC-204, Att. 1. Regarding the composition of Schedule C-3.12 and the movement from the Test Year to the Rate Year:

a. (i) Provide: (i) OCC-204, Attachment 1 shows 2025 net 401(k) expense of $6,690,000. OCC-302, Attachment 1, captioned Supplemental Retirement Plan (401K), shows 2025 net 401(k) expense of $866,000 for CL&P and $418,000 for EESCO, a total of $1,284,000. Identify the plan or plans included in each attachment, and state the 401(k) amount on Schedule C-3.12 for the Test Year and the Rate Year. (ii) OCC-204, Attachment 1 is captioned as the employee benefit programs within the Employee Benefits Schedule. It does not include the SERP and Non-SERP expense in OCC-356, Attachment 1, which note (a) of that attachment states agrees to Schedule C-3.12, or the FAS 106 expense in OCC-338, Attachment 1. Identify every benefit program on Schedule C-3.12 and WP C-3.12 that is omitted from OCC-204, Attachment 1, with the Test Year and Rate Year amount of each. (iii) From 2025 to the Rate Year, the EESCO capitalized portion falls from 41.7% to 28.1% for pension in OCC-336, Attachment 1 and for FAS 106 in OCC-338, Attachment 1, and from 39.0% to 28.0% for 401(k) in OCC-302, Attachment 1. Over the same period the CL&P capitalized portion falls only from 55.9% to 52.4% in all three. State the basis for each Rate Year capitalization rate.
b. Provide Attachment 1 to the Company response to Interrogatory OCC-204 divided between CL&P direct cost and EESCO allocated cost for each benefit program and year and state the allocation percentage and rate code applied to each.
c. Provide the derivation, by benefit program other than healthcare, of the pro forma adjustment of $5,522,000 that increases the Test Year employee benefits expense of $23,791,000 to the Test Year pro forma amount of $29,313,000. State the amount of the adjustment attributable to each benefit program.

RRU-064 (HEALTHCARE EXPENSE) Lazor, Eichler and O'Connor Pre-Filed Test., pp. 75-76; Interrog. Resp. OCC-204, Att. 1 and Interrog. Resp. OCC-380, Att. 1. Regarding the derivation of healthcare expense and the trend applied:

a. (i) Provide the derivation of the 2026 working rates for each plan and election tier; (ii) identify the claims experience, administrative cost, stop-loss premium and margin included in each; and (iii) provide the Brown & Brown working-rate report for 2026.
b. (i) Identify the year of Table 13 of Ex. CLP-EMPLOYEE-1, p. 76, from which each rate applied in the Company's response to Interrogatory OCC-380 was taken; and (ii) show the arithmetic that escalates CL&P healthcare expense of $33,261,483 to $38,885,560 and EESCO healthcare expense of $89,350,244 to $104,437,336, including the number of times each rate was compounded.
c. (i) State the Company's actual percentage change in medical and prescription drug cost for each calendar year 2021 through 2025; and (ii) provide the actuarial and consultant documentation supporting the trend applied.
d. (i) Provide enrollment by election tier and plan type on December 31, 2023, and December 31, 2024, in the same form as provided on pages 2 through 4 of Attachment 1 of the Company’s response to Interrogatory OCC-380; and (ii) state the basis for holding employee plan elections constant at their December 31, 2025 level.

RRU-065 (PENSION AND OPEB) Application, Sch. C-3.12; Interrog. Resp. OCC-336, Att. 1, Interrog. Resp. OCC-338, Att. 1 and Interrog. Resp. OCC-339, Att. 1. Regarding the pension and post-employment benefit expense attributed to CL&P and the funded status of the plans:

a. (i) State the basis for the expected return on plan assets of 8.25%, held constant from 2021 through the Rate Year; (ii) provide the capital market assumptions and asset allocation for each year; and (iii) provide the unabridged actuarial reports for each calendar year from 2021 through 2025.
b. Explain the change in the amortization of prior service cost in the projected post-employment benefit cost in the Attachment 1 to the response to Interrogatory OCC-339 for CL&P from positive $991,966 in 2027 to negative $25,755 in 2028, and for the Service Company from negative $3,495,333 to negative $40,689. State the date each amortization expires. Provide the projected expense for each of calendar year from 2029 through 2031.
c. State the amount of any prepaid pension asset, prepaid post-retirement asset, accrued liability, and related regulatory asset or liability at the date certain, and the amount included in or excluded from rate base.
d. Provide an unlocked Excel spreadsheet with formulas intact that shows the Rate Year pension and post-employment benefit expense for CL&P, and for EESCO as allocated to CL&P, at expected returns on plan assets of 8%, 7.75%, 7.50%, and 7%.
e. Attachment 1 to the response to interrogatory OCC-339 shows plan assets exceeding the obligation on January 1, 2027 by $185,553,775 for CL&P distribution and $148,732,071 for the Service Company, with no employer contribution. State the portion of each surplus attributable to contributions recovered in CL&P distribution rates in prior rate periods, including the rates approved in Docket No. 17-10-46.

RRU-066 (SERP EXPENSE) Application, Sch. C-3.12; Interrog. Resp. OCC-069, Att. 1 and Interrog. Resp. OCC-356, Att. 1. Regarding the Supplemental Executive Retirement Plan (SERP) and related non-qualified arrangements:

a. (i) Provide the plan and trust documents for each supplemental executive retirement and non-qualified deferred compensation arrangement; (ii) identify by title the employees eligible for the Test Year; and (iii) state the ratepayer benefit relied upon for recovery of the cost of each arrangement.
b. (i) State the amount of each executive settlement or special termination benefit charged to CL&P in each of calendar year from 2021 through 2025; (ii) identify each recipient by title; and (iii) state whether any portion remains in the Rate Year and if so, the amount of that portion.
c. Identify each participant departure, settlement, benefit payment, or assumption change contributing to the decline in SERP expense from $4,994,000 in 2023 to $1,993,000 in 2025 and state the amount attributable to each.
d. State: (i) the number of employees eligible for the SERP who are also eligible for the Cash Balance Pension Plan and the 401(k) plan; and (ii) the aggregate annual retirement benefit cost per such employee.

RRU-067 (401K EXPENSE) Interrog. Resp. OCC-069, Att. 1 and Interrog. Resp. OCC-302, Atts. 1 and 2. Regarding the 401(k) expense and the cash balance pension plan reflected in Sch. C-3.12:

a. State the annual cost of the Eversource Energy Cash Balance Pension Plan that replaced the K-Vantage arrangement separately for CL&P and EESCO. State the effective date of the redesign, the percentage that the Company matches for each participant group, and the annual cost of each match level. Identify the schedule and line on which each amount appears.
b. Provide the analysis performed before adopting the redesign comparing the cost of the new arrangement to the arrangement it replaced.

c. State whether any cost of the frozen pension plans listed in Attachment 2 of the response to Interrogatory OCC-302 is allocated to CL&P for the Northeast Utilities Service Company Retirement Plan, the Bay State Gas Company Pension Plan, the Bay State Union Pension Plan, the NSTAR Pension Plan DB Traditional, and the NSTAR Pension Plan PEP. If so, state the amount and the rate code applied.

RRU-068 (OTHER BENEFITS) Application, Sch. C-3.12; Interrog. Resp. OCC-069, Att. 1 and Interrog. Resp. OCC-204, Att. 1. Regarding the individual benefit programs:

a. State whether the increase in long-term disability expense from $649,000 in 2024 to $1,683,000 in the Test Year reflects a change in claims experience, reserve methodology, premium, or the number of claimants, and quantify the impact of each.
b. (i) Reconcile the education reimbursements of $434,000 in the Test Year to Schedule C-3.18; (ii) identify each driver of the growth from $141,000 in 2021 and the amount attributable to each; and (iii) state the basis for the absence of a capitalized portion on education reimbursements.
c. Provide an unlocked Excel spreadsheet with formulas intact that shows the total cost, the amount charged to CL&P operating expense, and the schedule and line item for each of the following, for the Test Year, the Rate Year and each of calendar years from 2021 through 2025: (i) employee recognition and awards, including SPOT awards; (ii) the Wellness Incentive and any other fitness or wellness program; (iii) the space, equipment, utilities and other facility cost of the Berlin employee cafeteria and the Windsor prepared food area described in the Company's response to Interrogatory OCC-067; (iv) back-up child or elder care, including Care.com; and (v) student loan repayment.
d. (i) Identify the schedule and line item in which the Company included the Rate Year volunteer labor expense of $236,143 referenced in its response to Interrogatory OCC-364; and (ii) state the Rate Year revenue requirement effect if the expense is removed.

RRU-069 (SEVERANCE AND BONUSES) Application, WP C-3.5; Interrog. Resp. OCC-328, Att. 1, and Interrog. Resp. OCC-357, Att. 1. Regarding severance, signing bonuses and relocation expenses:

a. Attachment 1 of the Company's response to Interrogatory OCC-357 shows a single Rate Year severance amount of $92,000. State the Rate Year severance amount reflected in the Application as filed and the effect of the change on the Rate Year.
b. Identify the organizational effectiveness activities that produced the Test Year severance of $1,699,000. State the number of employees separated, their titles and departments, and whether each position was eliminated or refilled.
c. State the amount of signing bonuses included in the Rate Year and provide the derivation of that amount, including the number of signing bonuses assumed and the average amount of each. For each signing bonus exceeding $10,000 in Attachment 1 of the response to Interrogatory OCC-328, including the $100,000 paid to a Director in 2023, state the organization to which the recipient was assigned, at the level presented on Sch. G-2.14, and whether the recipient was employed by CL&P or by EESCO. Provide the Company's policy governing signing bonuses.
d. Explain the increase in relocation expense to $166,000 in 2024 in Attachment 1 of the response to Interrogatory OCC-351. State the basis for the Rate Year amount of $36,000.

RRU-070 (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-071 (INVESTOR RELATIONS) Interrog. Resp. OCC-301, Att. 1, Interrog. Resp. OCC-353, Att. 1 and Interrog. Resp. EOE-066, Att. 1; Public Act 23-102, Sec. 3(d). Regarding the investor relations and shareholder service cost reflected in the cost of service:

a. (i) Identify the schedule and line item in which the Company included each component of the investor relations expense referenced in the Attachment 1 of the Company's response to Interrogatory OCC-301; and (ii) state the amount recorded for each expense in the Test Year and the Rate Year.
b. Explain the ratepayer benefit associated with each component of the investor relations expense referenced in the Attachment 1 of the Company's response to Interrogatory OCC-301. For the Dues & Subscription component, describe the Company's business need met by the New York Stock Exchange fees, the Broadridge and street solicitor fees, annual report and proxy statement printing, the Computershare transfer agent fees, the FactSet subscription, the D.F. King proxy solicitation fees, and the Depository Trust Company fees individually.
c. (i) State the amount of investor relations payroll of $132,000 in the Test Year and $141,000 in the Rate Year charged to work order TRIR0C04 that is included in Schedule C-3.5; and (ii) provide the charge detail for that work order for each month of the Test Year.
d. (i) Identify the EESCO services described in Attachment 1 of the response to Interrogatory EOE-066 as communications to investors, financial analysts, rating agencies and investment firms, and as shareholder and investor relation services; (ii) state the total EESCO cost recorded under each in the Test Year and the amount allocated to CL&P; and (iii) identify the schedule and line on which the amount allocated to CL&P is recorded.
e. (i) Reconcile the Dividend Reinvestment and Share Purchase Plan administration fee of $20,679 in the Test Year and $22,012 in the Rate Year in the Company's response to Interrogatory OCC-353 to the Computershare amount of $20,900 in Attachment 1 of the Company's response to Interrogatory OCC-301; (ii) identify the schedule and line item in which the Company recorded each amount; and (iii) state whether the 731 participants identified in the Company's response to Interrogatory to OCC-353 are employees or all Plan participants since Attachment 1 of the Company's response to Interrogatory OCC-353 states that the Plan is open to all shareholders and other investors.

RRU-072 (ANNUAL REPORT) Application, Sch. H-1.2; Interrog. Resp. OCC-301, Att. 1. Regarding the Eversource Energy annual report to shareholders:

a. Provide the Eversource Energy Annual Report to Shareholders for each of calendar years 2021 through 2025, including the letter to shareholders, in the form distributed to shareholders. State whether any portion of each report is omitted from the materials filed as Schedule H-1.2.
b. Identify each statement in those reports concerning the outcome of a proceeding before the Authority, including this proceeding and each of the following. Docket No. 17-10-46,

Application of The Connecticut Light and Power Company d/b/a Eversource Energy to Amend its Rate Schedules. Docket No. 24-12-01, Application of Yankee Gas Services Company d/b/a Eversource Energy to Amend its Rate Schedules. Docket No. 25-12-13, Application of The Connecticut Light and Power Company d/b/a Eversource Energy for Order to Securitize 2018-2023 Catastrophic Storm Costs.

c. Identify each statement in those reports concerning Connecticut workforce levels, organizational effectiveness, operating and maintenance cost reduction, or the use of the service company. Reconcile each to Schedules C-3.5 and G-2.14.
d. Identify each statement in those reports concerning incentive compensation or executive pay linked to regulatory, earnings or dividend results.

RRU-073 (ASSOCIATION DUES) Application, Sch. C-3.22; Interrog. Resps. OCC-274, OCC-275 and OCC-276, Att. 1; Public Act 23-102, Sec. 3(a). Regarding the dues retained in the Rate Year cost of service:

a. (i) Identify the provision of Public Act 23-102 on which the Company relies for the position that industry-related dues permitting participation in mutual aid services are excepted from the prohibition; and (ii) state whether each retained organization is incorporated under Section 501 of the Internal Revenue Code (IRC) and identify the subsection.
b. State: (i) the number of memberships listed in Attachment 1 of the response to Interrogatory OCC-276 that are related to emergency preparedness or mutual assistance and the number related to regulatory affairs, external affairs, taxation, legal matters, rates, finance or federal energy regulation; and (ii) the annual cost of employee time devoted to each of these memberships and the schedule and line item in which the cost is recorded.
c. (i) State the amount each retained organization reports as attributable to lobbying under Section 162(e) of the Internal Revenue Code for each of calendar years 2021 through 2025; (ii) reconcile the treatment of lobbying cost as recorded below the line in the Company's response to Interrogatory OCC-310 to the budget line identified in the response to Interrogatory OCC-274 as Edison Electric Institute Dues, Lobbying Portion, in the amount of $59,433; and (iii) state whether the invoice footnote quoted in the Company's response to Interrogatory OCC-275, from Attachment 1 of the response to Interrogatory OCC-073, refers to Section 162(c) or Section 162(e) of the Internal Revenue Code.
d. (i) Explain the decline from $1,290,000 in 2024 to $466,000 in the Test Year reported in Schedule C-3.22; and (ii) state whether any item the Company removed through the pro forma adjustment of $210,000 had already been removed from Test Year actual expense.

RRU-074 (CORPORATE COMMUNICATIONS) O'Brien and Murray Pre-Filed Test., pp. 80-81; Application, Sch. WP C-3.9; Interrog. Resp. EOE-066, and Interrog. Resp. OCC-310; Public Act 23-102, Sec. 3(c). Regarding the corporate communication expense:

a. Provide an itemization of the media relations and other communication expenses of $244,000 in the Test Year and $141,000 in the Rate Year by activity, vendor, purpose, date, medium and subject matter. State for each item whether it constitutes a mandated bill insert or safety messaging, and whether it relates to rate proceedings, regulatory matters, legislation or the Company's financial performance. If neither a mandated bill insert nor safety messaging, identify the provision of Public Act 23-102 permitting recovery.
b. Explain the negative Test Year amount of $28,000 for mandated bill inserts. Identify each credit or reversal producing it and state whether it is non-recurring.
c. Reconcile the response to Interrogatory OCC-310, which states that all public relations expenses are recorded below the line, to the media relations expense retained in Schedule C-3.9.
d. Identify the EESCO communications services described in Attachment 1 of response to Interrogatory EOE-066 as executive communications, media relations and regulatory

communications. State the EESCO cost recorded under each in the Test Year, the amount allocated to CL&P, and the schedule and line on which it is included in the application.

RRU-075 (AUDIT FEES) O'Brien and Murray Pre-Filed Test., p. 68; Application, Sch. WP C-3.2; Interrog. Resp. OCC-366, Atts. 1-3. Regarding the audit fees:

a. The Rate Year audit fee of $717,000 includes an estimated engagement fee of $4,565,000 and an estimated allocation of 16.06%, and the Company's response to Interrogatory OCC-366 reduces it to $684,000. State the date on which the Company received the executed engagement letter, the date on which the actual allocation of 15.69 percent was determined, and the basis for filing estimates as Rate Year amounts.
b. (i) Identify each schedule in which the Company applied the estimated Rate Code C04 allocation of 16.06%, including any allocation of Electric Utility Industry Sustainable Supply Chain Alliance dues in the Company's response to Interrogatory OCC-073; and (ii) state the corrected amount for each using 15.69%.
c. (i) Identify the consultation services comprising $400,000 in Attachment 1 of the response to Interrogatory OCC-366; (ii) identify the person who performed the services; and (iii) state whether the Company's independent auditor performed the services.
d. (i) State the basis for the estimate of $280,000 of out-of-pocket expenses against engagement related expenses of $60,000 on the first progress billing dated May 6, 2026, in Attachment 3 of the response to Interrogatory OCC-366; (ii) provide the actual out-of-pocket expenses billed for each of calendar years 2021 through 2025; and (iii) identify the fees of $1,100,000 described as not charged with Rate Code C04 and the entity to which they were charged.
e. (i) Provide an invoice-level breakout of the Test Year external audit fees and for each of calendar years 2021 through 2024 as reported in Exhibit CLP-REVREQ-3; and (ii) allocate the fee under the engagement letter in Attachment 2 of the response to Interrogatory OCC-366 between the audit required by General Statutes § 16-27 and the portion attributable to consolidated financial reporting, Securities and Exchange Commission requirements, and internal control attestation.

RRU-076 (COMPUTER SERVICES) O'Brien and Murray Pre-Filed Test., pp. 79–80; Application, Schs. WP C-3.8 and C-3.11; Application, Ex. CLP-REVREQ-3; Interrog. Resp. OCC-373. Regarding the computer services expense:

a. Provide an itemization by vendor, agreement and purpose for the Test Year for each of the four categories shown.
b. Identify and quantify each driver of the growth of approximately 25.1% from 2021 to the Test Year.
c. State how the Company separates information technology capital funding recovered through Schedule C-3.11 from information technology operating costs recovered through Schedule C-3.8. Provide the work paper demonstrating that no cost is recovered through both.
d. Identify each hosting, cloud or software-as-a-service contract. State the contract amount, in-service date, the term, and whether it is recovered as expense, amortization, or a rate base a prepayment recorded in FERC Account 165 and included in rate base.

RRU-077 (FACILITIES MAINTENANCE) Application, Sch. WP C-3.14. Regarding the facilities maintenance expense:

a. Provide actual expense for each of the seven lines for each of calendar years 2021 through 2025.
b. Identify each facility whose cost is reflected, the square footage, whether the facility is owned or leased, the allocation applied to CL&P, and the rate code applied.

c. State whether any facility cost relates to a facility that has been closed, consolidated, or vacated since January 1, 2021 and the amount of the cost.

RRU-078 (EDUCATION AND TRAINING) Application, Sch. WP C-3.18; Interrog. Resp. OCC-360, Att. 1. Regarding the human resources, education and training expense:

a. (i) Provide the original and revised cost categories in Schedule WP C-3.18 side by side; and (ii) state the amount moved between each category for each of calendar years 2021 through 2025 and for the Rate Year.
b. Explain the basis for revising the cost categories in Schedule WP C-3.18, as reflected in Attachment 1 of the Company's response to Interrogatory OCC-360, including the cause of the original categorization.
c. Provide an itemization of the Organization and Talent Development, Fitness for Duty Testing, and Travel, Training and Misc Expenses categories as restated in Attachment 1 of the Company's response to Interrogatory OCC-360, for the Test Year and each calendar year from 2021 through 2025, identifying for each item the vendor and a description of the expense.
d. Explain the decline in Travel, Training and Misc Expenses from $420,247 in 2021 to $263,156 in the Test Year.

RRU-079 (PAYROLL TAXES) O'Brien and Murray Pre-Filed Test., p. 125; Application, Sch. WP C-3.38; Interrog. Resp. OCC-326. Regarding the payroll taxes:

a. (i) Reconcile the growth in payroll taxes of approximately 4.1% to the growth in payroll of 11.2%; (ii) quantify separately the effect of the Social Security wage base limitation, changes in the taxable wage base, changes in rates, and any other driver on the growth in payroll taxes; and (iii) explain the 2021 amount of $6,094,000 against approximately $12,100,000 to $14,400,000 in each subsequent year.
b. (i) Reconcile the payroll tax and benefit component of 26.26% within the 26.41% loader in the Company's response to Interrogatory OCC-326 to the Weighted Payroll Benefit Rates for 2023 through June 2026 in Attachment 2 of the Company's response to Interrogatory OCC-202; and (ii) state which rate is reflected in Schedule C-3.38 and separate each rate into its payroll tax component and its benefit component.
c. (i) State the Social Security wage base applied for the Rate Year; (ii) demonstrate how the limitation is applied at the individual employee level; and (iii) state whether the additional Medicare tax on wages above $200,000 is reflected.
d. (i) State the Connecticut unemployment tax rate assigned for the Rate Year and the wage base applied; (ii) reconcile that rate and wage base to the 1.5% rate on the first $15,000 of earnings described in the testimony; and (iii) reconcile the employee count implied by the payroll tax computation to Sch. G-2.14 and to the full-time equivalents underlying Sch. C-3.5.

RRU-080 (DEFERRED INCOME TAXES) Application, Sch. C-3.41 and Sch. WP C-3.41. Regarding the deferred income tax expense:

a. (i) Explain the Test Year deferred income tax expense of $21,178,000 against the five-year average of $64,398,000; and (ii) identify each temporary difference driving the reduction and state whether the Test Year is representative.
b. Provide the derivation of the pro forma adjustment of $13,829,000 and of the Rate Year adjustment of negative $17,412,000, by temporary difference.
c. Explain: (i) the sign combination on the line item entitled Tax Depreciation on pages 1, 2, and 3 of Schedule WP C-3.41; (ii) the zero Connecticut amount on the line entitled Ld Powertax Adj - Accrual Estimate on pages 1, 2, and 3 of Schedule WP C-3.41; and (ii) the four line items on pages 1 and 2 of Schedule WP C-3.41 that show a $0 amount in the Test Year and Test Year pro forma and carry temporary differences of $3,268,000,

negative $1,581,000, $775,000 and $225,000 in the Rate Year on page 3 of Schedule WP C-3.41.

d. (i) Provide the amortization schedule for the federal rate change amortization; (ii) reconcile Schedule C-3.41 to the accumulated deferred income tax balance of $1,263,352,000 in Schedule B-1.0; and (iii) provide the proration schedule and identify the averaging convention used.

RRU-081 (PRO FORMA ADJUSTMENTS) Application, Sch. C-3.0; Interrog. Resp. OCC-312. Regarding the pro forma adjustments reflected in the schedules sponsored by the Revenue Requirements Panel:

a. (i) Provide an exhibit that lists each pro forma adjustment in the Application, as filed and as subsequently revised; and (ii) for each adjustment, state the schedule and line item in which it appears, the dollar amount, the effective date, and the basis for treating it as a known and measurable adjustment.
b. (i) Provide an exhibit that lists each non-recurring, extraordinary or out-of-period item over $10,000 that is recorded in the Test Year and (ii) for each item, state the amount, a description, the schedule and line, and whether it was removed or normalized.
c. (i) Identify each item in the schedules and work papers sponsored by the Revenue Requirements Panel or the Compensation and Benefits Panel that the Company has determined since July 14, 2026 requires correction; and (ii) for each item, state the schedule or work paper and line in which it appears, the amount as filed, and the corrected amount.

RRU-082 (HISTORICAL COST DATA) Application, Ex. CLP-REVREQ-3; Interrog. Resp. OCC-374 and Interrog. Resp. OCC-375. Regarding the five-year historical cost presentation in Ex. CLP-REVREQ-3:

a. (i) Identify each of the schedules and each of the calendar years from 2021 through 2024 in Exhibit CLP-REVREQ-3 for which the Company contends the amounts reported are not a precise representation of the Company's actual cost; and (ii) for each, quantify the classification variance and state the actual cost data the Company can produce for those years on a basis consistent with the Test Year.
b. Explain why the Company provided Exhibit CLP-REVREQ-3 in support of the Application while describing the amounts provided in the exhibit as not precise representations of the Company’s actual cost.

RRU-083 (COMPLIANCE FILINGS) Decision, Apr. 18, 2018, Docket No. 17-10-46, Application of The Connecticut Light and Power Company d/b/a Eversource Energy to Amend its Rate Schedules (17-10-46 Decision), Orders Nos. 5, 6, 7 and 8. Regarding the filings required by Orders Nos. 5, 6, 7 and 8 of the 17-10-46 Decision:

a. Provide each annual filing filed by the Company in compliance with Orders Nos. 5, 6, 7, and 8 of the 17-10-46 Decision from January 31, 2019, through January 31, 2026.
b. For each of the three rate years addressed by Order No. 8 of the 17-10-46 Decision, state the number of incremental positions hired against the authorized levels, the compensation recovered per position against the authorized amounts, and the reduction taken to outside contractor expense.

RRU-084 (INTERNAL AUDITS) Interrog. Resp. OCC-307. Regarding the internal audit reports and audits:

a. Provide management's response and the current remediation status for each of the following reports: (i) Audit Report No. 24-52, PURA Order Compliance Audit; (ii) Audit Report No.24-55, Cost Allocations Audit Report; (iii) Audit Report No. 24-49, Project Support Services and Engineer of Choice Staff Augmentation; (iv) Audit Report No. 26-

10, Defined Benefit Pension Plan Audit; (v) Audit Report No. 26-14, Energy Efficiency Time Allocation Audit; and (vi) Audit Report Nos. 25-08 and 26-07, Work Order Life Cycle Project.

b. The response to Interrogatory OCC-307 states that the Internal Audit Department performed an audit of the procurement organization, which it completed on June 4, 2026, as work product developed for this proceeding and its rate adjustment mechanism proceeding. Provide the hours and cost of that audit, the work order to which the labor was charged, the amount included in the Test Year or Rate Year, or both, and the basis for treating that cost as recoverable under Section 2 of Public Act 23-102.
c. State the cost of the Eversource Internal Audit Department charged or allocated to CL&P for each of calendar years from 2021 through 2025 and the Rate Year, and include the rate code and the schedule and line item in which the cost is reported.

RRU-085 (COMPENSATION BENCHMARKING) Lazor, Eichler and O'Connor Pre-Filed Test., pp. 21-29; Interrog. Resp. OCC-193, Atts. 1-8 and Interrog. Resp. OCC-195. Regarding the market position reported for CL&P and EESCO compensation:

a. Identify the data relied upon for each benchmarked year in Tables 3 through 7 before 2024. State how the Company verified the reported market position for each of those years without the survey data, which the response to Interrogatory OCC-193 states is retained for two years.
b. Provide the Company's position-matching output derived from the Willis Towers Watson surveys, including the peer set, the matching methodology, the data effective dates, and the resulting market percentile for each benchmarked position.
c. For each employee group, provide actual total compensation against the market median in dollars and as a percentage. Distinguish base pay from each variable component and from benefits. Reconcile the total cash compensation position for CL&P shown in Table 3 as negative 0.09% with the narrative description of 99.1%.
d. Provide turnover data for each calendar year from 2021 through 2025 by union, exempt and non-exempt classification and by department, distinguishing voluntary resignations, retirements and involuntary separations. Provide any workforce, staffing, succession or organizational study supporting the requested staffing complement.

RRU-086 (UNIT COST) Application, Sch. G-2.14 and Ex. CLP-PBR-3; Interrog. Resp. EOE-123, Att. 1. Regarding the compensation and staffing levels measured on a unit cost basis:

a. For each calendar year from 2021 through 2025, the interim year and the Rate Year, provide, the number of customers, circuit miles, the year-end full-time equivalent count, total operating and maintenance expense, total compensation expense, and total payroll expense.
b. For each calendar year from 2021 through 2025, provide an exhibit that shows customers per full-time equivalent, circuit miles per full-time equivalent, total compensation per customer, operating and maintenance expense per customer, and payroll expense per customer.
c. Provide the average of each ratio for 2021 through 2025 and compare the Test Year and Rate Year values to that average. Explain each variance exceeding five percent.
d. Reconcile the Test Year and Rate Year operating and maintenance cost per customer to the finding in Exhibit CLP-PBR-3 that operating and maintenance cost per customer averaged 22.9% above the industry average.

Interrogatories UPA-049 through UPA-061 are directed to The Connecticut Light and Power Company (CL&P or Company) and refer to the Company's request to amend its rate schedules (Application).

UPA-049 (OM&A PFP AND X-FACTOR) Exhibit CLP-PBR-2; Interrog. Resps. OCC 538 and OCC-560. London Economics International (LEI) calculates average OM&A Partial Factor Productivity (PFP) growth of approximately –0.03 over the 2005-2024 period.

a. Explain why the arithmetic average, rather than another measure of central tendency (e.g., median, trimmed mean, etc.), is the appropriate measure for establishing the X-factor, particularly given the variation in annual in OM&A growth rates.
b. Provide the average OM&A PFP growth rate and resulting X-factor after minorizing the highest and lowest annual observations to the second-highest and second-lowest observations, respectively.
c. Explain whether the results from subpart (b) change the Company's position that -0.03 is a reasonable estimate of expected industry OM&A productivity growth.

UPA-050 (OM&A PFP AND X-FACTOR) Exhibit CLP-PBR-2. Explain how differences in utility size affect each utility's contribution to the industry OM&A PFP calculation and identify the utilities with the largest contributions to the aggregate result.

UPA-051 (OM&A PFP AND X-FACTOR) Exhibit CLP-PBR-2; Interrog Resp. OCC 537. Conduct a sensitivity analysis and provide the average annual OM&A growth rate and resulting X-factor using reasonable alternative non-labor deflators. Identify the alternative series used and compare the results with LEI's proposed –0.03 X-factor.

UPA-052 (OM&A PFP AND X-FACTOR) Exhibit CLP-PBR-2. LEI uses the Bureau of Labor Statistics (BLS) Employment Cost Index (ECI) data to construct the labor-price series. The ECI series used by LEI is not consistent over the full study period.

a. Identify the ECI series used, the years for which each series was used, and explain how the series were linked, including treatment of any overlapping years and the basis for the linking method.
b. Conduct a sensitivity analysis and provide the annual OM&A PFP growth rate and resulting X-factor using a reasonable alternative method of linking the ECI series. Compare the results with LEI's proposed –0.03 X-factor.

UPA-053 (OM&A PFP AND X-FACTOR) Exhibit CLP-PBR-2; Exhibit CLP-PBR-3; Interrog. Resps. OCC-534 and OCC-538. LEI uses a 20-year period (i.e., 2005-2024) for the Total Factor Productivity (TFP)/PFP analysis and a 10-year period (i.e., 2015-2024) for the econometric benchmarking analysis. LEI states that the longer TFP/PFP period reduces the influence of year-to-year variability, unusual observations, and one-time events and better reflects long-run productivity trends.

a. Explain why these considerations support a 20-year period for the TFP/PFP analysis but not for the econometric benchmarking analysis.
b. Conversely, explain why the considerations supporting the 2015-2024 period for the econometric benchmarking analysis do not support using a similar period for the TFP/PFP analysis.
c. Explain the basis for selecting 2015 as the starting year for the econometric benchmarking analysis.

UPA-054 (OM&A PFP AND X-FACTOR) Exhibit CLP-PBR-2, p. 25. LEI interpolated isolated missing observations when data were unavailable for a single year but available for the immediately preceding year and following years.

a. Identify each interpolated observation, including the utility, year, and variable, and provide the value before and after interpolation and the method used to calculate the interpolated value.
b. Recalculate the OM&A PFP growth rate and resulting X-factor excluding interpolated observations and compare the results with LEI's proposed –0.03 X-factor.
c. Identify whether any observations used in Exhibit CLP-PBR-3 were interpolated, imputed, estimated, or otherwise constructed to address missing data. If so, identify each such observation and the method used.

UPA-055 (OM&A PFP AND X-FACTOR) Exhibit CLP-PBR-2A CONFIDENTIAL. The values reported for the OM&A price index and Real OM&A are hard-coded or embedded in the workbook rather than calculated through formulas that permit reproducible results.

a. Refile Exhibit CLP-PBR-2A CONFIDENTIAL as an unlocked Excel workbook with all equations, calculations, links, and underlying assumptions/workpapers unhidden, unprotected, and in a reproducible format.
b. Define the term in Cell Z8 and discuss how LEI developed the OM&A and Real OM&A cost components. Include citations to the underlying source data.
c. Discuss how the OM&A price index for each utility and year was constructed, including how the normalized ECI, normalized Gross Domestic Product for Final Sales to Domestic Purchasers (GDP-FSDP), and labor cost share are incorporated into the calculation(s).
d. Explain how the labor cost share is calculated, including the underlying data source(s), FERC 1 accounts or other inputs used, and adjustments made, and whether the labor cost share is utility-specific and/or varies by year.
e. Identify any other derived inputs, intermediate calculations, indices, or results used in the TFP, PFP, or X-factor calculations in Exhibit CLP-PBR-2A CONFIDENTIAL that are reported as hard-coded/ embedded values or otherwise cannot be reproduced from the formulas contained in the workbook. For each, provide the underlying data, equation or methodology, calculations, and other items necessary to reproduce the reported value, with formulas intact.

UPA-056 (OM&A PFP AND S-FACTOR) Exhibit CLP-PBR-3 and Interrog. Resps. OCC-444. LEI's econometric benchmarking model uses pooled Ordinary Least Squares (OLS) with a linear time trend and heteroskedasticity-robust standard errors.

a. Because the dataset contains repeated annual observations for the same utilities, re-estimate the models using fixed effects in place of the linear time trend and standard errors clustered at the utility level. Use the estimated utility fixed effects to construct an industry-level benchmark and compare the Company's cost performance to that benchmark. Explain how the industry-level benchmark is constructed from the utility-specific effects and provide the Company's resulting efficiency gap.
b. Provide the resulting coefficient estimates, standard errors, model fit statistics, and Company benchmarking results, and compare them with the results from LEI's originally submitted specifications.

UPA-057 (OM&A PFP AND S-FACTOR) Exhibit CLP-PBR-3. LEI's econometric benchmarking model uses customer count as the principal measure of utility output.

a. Identify any alternative or additional output or scale measures LEI considered, including delivered energy and peak demand, or a combination of all three (i.e., delivered energy, peak demand, and customer count), and provide the results of any such specifications that were estimated.
b. If LEI did not evaluate alternative output or scale measures, re-estimate the preferred OM&A benchmarking model using reasonable alternative or additional measure of utility output or scale and provide the resulting Company benchmarking results.

UPA-058 (OM&A PFP AND S-FACTOR) Exhibit CLP-PBR-3, p. 44; Interrog. Resp. OCC-444. LEI explains its use of Akaike Information Criterion (AIC) and Bayesian Information Criterion (BIC) in selecting its preferred econometric benchmarking model specifications. The total-cost and capital-cost models include both the natural log of customers and its squared term, while the OM&A cost model includes only the natural log of customers.

a. Beyond the AIC and BIC model-selection criteria discussed by LEI, explain the economic basis for assuming a nonlinear relationship between customer count and total and capital costs but not OM&A costs.
b. Re-estimate the preferred OM&A model including the squared natural log of customers and provide the resulting coefficient estimates, model fit statistics, and CL&P benchmarking results. Compare the results with LEI's preferred OM&A specification.
c. Provide any code and associated output used to estimate and compare the alternative specifications, including the calculations of AIC and BIC used in selecting the preferred specifications.

UPA-059 (OM&A PFP AND S-FACTOR) Exhibit CLP-PBR-2; Exhibit CLP-PBR-3; Exhibit CLP-PBR-3A Confidential.

a. Identify which of the 88 utilities included in LEI's TFP and benchmarking study underwent changes in their corporate structure (e.g., merged with or acquired another company) during the study period.
b. For each of the utilities identified in subpart a, explain how LEI constructed the historical customer series and the criteria used to determine which predecessor or affiliated utilities were combined. Identify all utilities for which customer counts were constructed or adjusted in this manner and explain whether the same treatment was applied to the TFP/PFP and econometric benchmarking analyses.

UPA-060 (OM&A PFP AND S-FACTOR) Exhibit CLP-PBR-3 Provide the OM&A and total-cost benchmarking results with Account 908 included and compare CL&P's resulting benchmark performance with the preferred specifications excluding Account 908.

UPA-061 (OM&A PFP AND S-FACTOR) Exhibit CLP-PBR-3; Interrog. Resps. OCC-431, OCC-443, OCC-539, OCC-543. LEI proposes a 0.3% annual Consumer Dividend (S-factor). Assuming CL&P achieves the 0.3% annual Consumer Dividend in each year of the four-year MRP:

a. Quantify the reduction in CL&P OM&A that would result over the four-year MRP relative to the revenue-cap trajectory without the Consumer Dividend;
b. Compare that reduction to the efficiency gap identified for CL&P in LEI's benchmarking analysis, including under each benchmarking method relied upon by LEI; and

c. Quantify the percentage of the identified benchmarking/efficiency gap that would be closed by the end of the four-year MRP.