Date Filed: October 22, 2026

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

Question:

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

Response:

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

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

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

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

Prior Referenced Responses

[i] ALLCO-102 Question:

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

ALLCO-102 Response:

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

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

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

[ii] ALLCO-078 Question:

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

ALLCO-078 Response:

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

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

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