Date Filed: October 16, 2026

Witness: Christopher E. Colorio, Brendan J. O'Brien, Mark P. Baldwin and Garrett J. Murray
Request from: Public Utilities Regulatory Authority

Question:

(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.

Response:

a. The Company has removed nearly half of its memberships, dues, sponsorships, and contributions to a business or industry trade association, group, or related entity in accordance with section 3(a) of Public Act 23-102. The expenses the Company included in the rate year are specifically related to dues that allow the Company to participate in mutual aid services by other Association members. The purpose of the Company's membership with these organizations is to facilitate a mutual assistance network among

member utilities, which enables companies to mobilize personnel and equipment to support major restoration efforts. It is critical that the Company maintain its access to mutual aid services, and therefore the costs associated with this access are properly paid for by customers.

b. (i) Noted below are the number of members that serve on each committee:
    a. Mutual Assistance/Emergency Preparedness – 2
    b. Regulatory Affairs – 3
    c. External Affairs – 1
    d. Taxation – 3
    e. Legal – 1
    f. Rates – 6
    g. Finance – 1

    (ii) As noted in the Company's response to OCC-693[i], the time served on these Committees are not tracked and labor is charged consistently with their typical labor charging to support the core responsibilities and services rendered.

c. All lobbying costs are charged to FERC accounts that are recorded below the line.

d. i. The decline from $1,290,000 in 2024 as compared to the Test Year reported in Schedule C-3.22 can be mostly attributed to the Company no longer maintaining dues associated with AdvanceCT. Following 2024 no dues payments for AdvanceCT have been made, typically totaling $724,500 when included for the Company's cost of service in the past.

    ii. No, costs removed via pro forma adjustment had not been removed from Test Year actual expense. As is the nature of the pro forma adjust, in removing these costs.

Prior Referenced Response:

[i] OCC-693 Question

Lobbying/Advertising. Refer to the response to OCC-276, Attachment 1.

a. For each Eversource employee that serves on the committees listed, state whether their work on the committees are done during working hours. If so, provide the total fully loaded salary included in the rate year and the percentage of time spent on the committees.
b. Also identify which committees have lobbying and advertising activities and the percentage of the committees' time spent on those activities.

OCC-693 Response:

a. As described in OCC-276[i], one of the most important benefits of membership in EEI committees and communities is access to industry collaboration and benchmarking opportunities. EEI brings utilities together to share operational best practices, lessons learned, and emerging strategies in areas such as storm restoration, safety performance, wildfire mitigation, distribution automation, asset management, customer service, and grid modernization. Additionally, corporate service areas such as Insurance, Risk Management, Accounting, Finance, Supply Chain and Information Technology can access benchmarking information and best practices to ensure efficient, cost-effective service delivery. These forums allow companies to learn from one another's experiences and accelerate adoption of proven practices.

   It is important to note that EEI committees and communities are designed to enhance the services employees provide to the regulated utilities in their normal course of work. For example, the employees shown as members of the Accounting Standards Committee on OCC-276, Attachment 1, are Eversource Energy Service Company ("EESCO") Accounting professionals who utilize their membership to support the accounting services rendered to the regulated utilities. The Accounting Standards Committee's focus includes: accounting standards and reporting requirements, including Federal Energy Regulatory Commission ("FERC") and Generally Accepted Accounting Principles ("GAAP"), technical guidance on financial reporting, regulatory compliance and industry-specific accounting issues and collaboration with professional bodies, such as the Financial Accounting Standards Board ("FASB"), Public Company Accounting Oversight Board and FERC to address emerging standards and regulatory changes. As such, this committee is a beneficial resource group and tool utilized by the accountants during work hours. The time spent as a member of the Committee helps to ensure the accounting services are rendered in an efficient, effective and cost-effective manner. As such, the time "served" on this Committee is not tracked separately and labor is charged consistently with their typical labor charging in support of core accounting responsibilities and services rendered.

b. Employee time spent on lobbying activities is recorded in FERC Account 426.4 and is not included in the cost of service. EEI committee members do not engage in any direct lobbying as part of their participation in EEI committees, communities or task forces. Please refer to OCC-693, Attachment 1, for a description of relevant EEI committees and communities.