Date Filed: August 26, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Vacancy Rate. Confirm that the Company has not applied a vacancy rate to its rate year payroll expense. If not confirmed provide the vacancy rate used and all supporting calculations.

Response:

The payroll expense included in the Company's cost of service reflects only those full-time equivalent employee's positions that were both active and filled as of December 31, 2025, and excludes any inactive or unfilled potions. As a result, no costs associated with inactive or unfilled positions (i.e., vacant positions) are included in the Company's Rate Year cost of service in this proceeding. As shown in the table below, CL&P had total FTEs as of December 21, 2025, of 1,447, however, the Company only included the payroll expense associated with the Filled/Active positions of 1,417 FTEs. Similarly, EESCO had total FTEs as of December 31, 2025, of 4,796, however, the Company only included the allocated payroll expense associated with the Filled/Active positions of 4,493 FTEs. Refer to the vacancy rate calculation below showing the number of FTEs that were excluded from the Company's cost of service.

Vacancy Rate Calculation
For CL&P and EESCO positions
As of December 31, 2025

Description	CL&P	EESCO	Total
Filled/Active Positions	1,417	4,493	5,910
Vacant Positions	30	303	333
Total Positions (Line 7 + Line 8)	1,447	4,796	6,243
% Filled/Active (Line 7 / Line 9)	97.93%	93.68%	94.67%
% Vacant (Line 8 / Line 9)	2.07%	6.32%	5.33%
Total (Line 11 + Line 12)	100.00%	100.00%	100.00%