Date Filed: October 05, 2026

Witness: Craig Dikeman and Matthew J. Correia
Request from: ALLCO

Question:

Reconcile the Company's responses to EOE-164, and EOE-166. EOE-166, describes contract-execution controls in Ariba, automated purchase-order logic in Ariba and Maximo linking every purchase order over $50,000 to an active contract, sole-source justification, or approved exception, dual sign-offs, and year-to-date compliance metrics tracked by the procurement group. EOE-164, states that milestone payments "are not maintained as a separately reportable procurement attribute." State: (a) whether milestone or advance payment terms are recorded in the Ariba contract records or payment schedules for the contracts they govern; (b) whether the Ariba and Maximo systems can be queried or reported on by payment-term attributes, and if not, what payment-term data those systems store; and (c) produce the listing EOE-164, declined to provide — each procurement since January 1, 2020 that included milestone or advance payments, with the vendor, contract amount, milestone payment amounts and schedule, and the amount paid in advance of work performed or costs incurred — deriving it from the systems described in EOE-166; or, if the Company maintains that this cannot be done, explain how a compliance assertion of "no policy violations" across 50,323 purchase orders can be validated by systems from which basic payment-term attributes cannot be reported.

Response:

As it relates to the controls identified in the Company's response to EOE-166[i], those controls are related to purchase-order compliance with the competitive bidding requirement for transactions valued at greater than $50,000 and the approval of Ariba contracts.

When a purchase order is released, systemic logic evaluates whether the purchase order is linked to an active Ariba contract or an approved Maximo sole-source justification. If neither linkage is present and the purchase order exceeds $50,000, the purchasing agent must then select an approved exception or identify the transaction as a policy violation before the purchase order can proceed.

The Maximo purchase-order control therefore evaluates whether a purchase order subject to the release logic is associated with: (1) an active Ariba contract; (2) an approved Maximo sole-source justification; (3) an approved exception to the competitive-bidding requirement; or (4) a policy-violation designation. The applicable pathway requires sign-off by the purchasing agent and the agent's supervisor.

The statement in EOE-166 that there were no policy violations among 50,323 released purchase orders means that none of those purchase orders were released with a policy-violation designation based on the specific system logic and fields evaluated by the control. The metric separately identified 294 approved exceptions at the purchase-order level. The statement was not intended to represent that each of the 50,323 purchase orders was reviewed for compliance with every procurement-policy, contractual or payment requirement.

This control is only one component of the Company's broader procurement compliance and oversight framework. Separately, prior to execution of an Ariba contract, purchasing agents and designated approvers are required to upload or verify supporting documentation to validate compliance with applicable competitive-bidding requirements. That contract-level review confirms the applicable procurement pathway and supporting documentation without requiring milestone or advance payment provisions to be captured as separately reportable system attributes. The Maximo purchase order release control does not evaluate contract-specific payment structures, including milestone or advance payment provisions, and does not depend on those provisions being maintained as separately reportable system attributes. Accordingly, there is no inconsistency between the EOE-166 description of the purchase-order release control and the EOE-164[ii] statement that milestone-payment provisions are not maintained as a separately reportable procurement attribute.

a. Milestone payment schedules may be included in the underlying contract documentation, which may take the form of an Ariba Contract or a Maximo Purchase Order. Advance payment provisions may be recorded in the same types of governing or supporting documents. The location and format of the applicable provision may vary based on the structure of the transaction and its governing documents.

   Milestone or advance-payment information is not maintained as a separately reportable or trackable data field within Ariba or Maximo because this type of information is most common to larger materials purchases or to engineering work pertaining to custom materials. As a result, this type of information is not generally applicable to the bulk of the Company’s contracts. For efficiency and effectiveness, Ariba and Maximo store payment-term information as necessary to support procurement and accounts payable processes.

b. The standard payment term, referring to the field that generally establishes how long after invoice receipt a payment should be made, is maintained within the Company's procurement system. It is generally established at the vendor level, although it may be modified at the purchase-order or contract level in limited circumstances where appropriate.

   A standard payment term generally establishes when payment is scheduled following invoice receipt. By contrast, a milestone or advance-payment provision may establish the

contractual events or conditions governing when an invoice may be submitted or payment becomes due. These provisions are generally contained in contract documentation rather than a discrete data field in Ariba or Maximo.

Where milestone or advance payments are contemplated, invoice processing would generally be supported through business-approval workflows conducted in accordance with the applicable contract and Delegation of Authority requirements. These payments require approval by the appropriate invoice approver and, where applicable, additional approvers based on the relevant thresholds. The review relies on the approver's understanding of the contract terms and confirmation that the applicable conditions have been satisfied.

Accordingly, the Company's systems maintain payment terms as necessary for transaction processing, which the business uses. The Company's systems are not designed to create an all-encompassing inventory of procurement transactions containing milestone or advance-payment provisions that is not necessary for the business.

c. Compilation of the requested listing would require a manual review of the relevant contracts, purchase orders, statements of work, amendments, payment schedules, invoices, and supporting documentation, which is not an analysis that the Company needs or utilizes for its own purposes. The existence of an Ariba contract or Maximo purchase order does not necessarily indicate that the transaction contains such a provision or its associated amount and schedule.

In most instances, advance- or milestone-related payments are intended to support supplier costs associated with engineering, materials, or other contractually required investments in Company projects. A contract may also provide for a payment or payment commitment to secure production capacity, long lead materials, or manufacturing slots.

The amount of "paid in advance of work performed or costs incurred" therefore cannot necessarily be determined from a payment schedule alone. That determination requires a transaction-specific comparison of contract terms, invoices, payment records, supporting documentation, and the status of supplier performance or costs at the time of payment.

The Company's response to EOE-166 does not rely upon the identification or reporting of milestone-payment provisions, advance-payment arrangements, or other contract-specific payment structures. Rather, the compliance metric referenced in EOE-166, relates to a control designed to verify that purchase orders exceeding $50,000 are supported by are processed through (1) an Ariba contract, (2) an approved Maximo sole-source justification, or (3) an approved exception to the competitive-bidding requirement or (4) identification as a policy violation. The separate Ariba contract execution process requires the upload or verification of supporting procurement documentation; however, that requirement does not

create a separately reportable field identifying milestone- or advance-payment provisions, as this information is not necessary for the business.

The EOE-166 metric can therefore be validated through the system fields, workflow statuses and approvals evaluated by the purchase-order release control. That validation does not depend on milestone or advance payment provisions being separately reportable. Conversely, the control is not intended to evaluate compliance with those contract-specific payment provisions.

Accordingly, the Company's statement that there were no policy violations means that no purchase orders were released with a policy-violation designation based on the defined release-control logic. It does not speak to compliance with milestone payments, advance payments, or other requirements outside the control's scope or that are monitored by the Company through other processes.

Prior Referenced Response:

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[i] EOE-166 Question:

(COMPETITIVE BID ASSESSMENTS) Respond to the following:

a. Explain how the Company ensures that each purchase order or contract is subject to a competitive bid assessment, sole source justification, or an approved exception. As part of the response, please discuss whether there are any systemic controls, including the use of Ariba, that ensure adherence to these requirements and, if applicable, provide an example of the referenced controls.
b. Explain how the Company ensures adherence to the Company's competitive bid requirements for situations where multiple purchase orders or contracts could be used in lieu of the referenced controls discussed in subsection a.

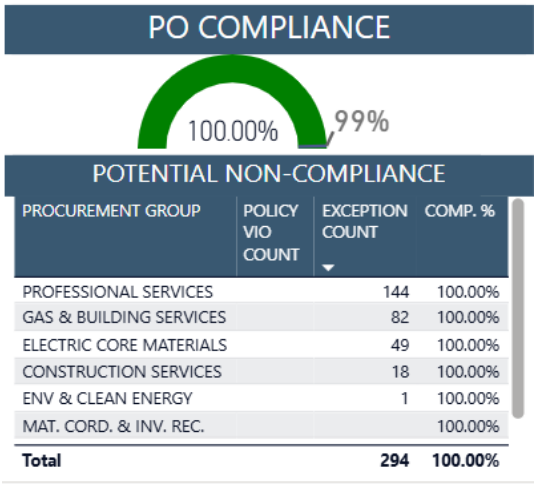
EOE-166 Response:

a. The Company enforces adherence to competitive bid assessments, sole source justifications, and approved exceptions through integrated governance policies and automated controls within Ariba and Maximo:

- Contract Execution Controls: Prior to executing an Ariba Contract, purchasing agents and designated approvers are required to upload or verify appropriate supporting documentation into the system to validate compliance.
- Automated Purchase Order (PO) Systemic Logic: When a PO is released, system logic automatically verifies that it is linked to either an active Ariba Contract or an approved Maximo Sole Source Justification. If neither control is present and the PO is valued at more than $50,000, the system prevents processing until the agent selects an approved exception or flags the record as a policy violation.

Both pathways require formal dual sign-off from the agent and their supervisor. For exceptions a standardized comment nomenclature is expected.

The image below, details the year-to-date metrics tracked by the procurement group on exceptions and violations across the procurement organization, including records supporting CL&P and other affiliates. To date, out of 50,323 Purchase Orders released by the Procurement Team, there were no policy violations and 294 represented exceptions taken at the PO level.



PROCUREMENT GROUP	POLICY VIO COUNT	EXCEPTION COUNT	COMP. %
PROFESSIONAL SERVICES		144	100.00%
GAS & BUILDING SERVICES		82	100.00%
ELECTRIC CORE MATERIALS		49	100.00%
CONSTRUCTION SERVICES		18	100.00%
ENV & CLEAN ENERGY		1	100.00%
MAT. CORD. & INV. REC.			100.00%
Total		**294**	**100.00%**

b. The Company actively prevents purchase order "stringing" which is the practice of splitting orders to bypass competitive bidding thresholds, where the practice is inappropriate. In some cases, purchase orders may be used to accommodate valid operational requirements (such as distinct delivery sites, scopes of work, or material types):

- Agent Oversight & Pattern Detection: Procurement agents evaluate non-contracted POs during the approval workflow. Agents monitor indicators of stringing by cross-referencing requisitions with similar service descriptions, identical supplier selections, and matching accounting strings across multiple orders.

- Centralized Spend Coverage: Over 90% of Company spend is governed by master Ariba Contracts. Establishing spend under Ariba Contracts naturally mitigates the risk of PO-level stringing, as individual POs draw down from existing contracts that were approved to DOA systematically.

[ii] EOE-164 Question:

(MILESTONE PAYMENTS) Refer to Response to EOE-056. The Company's response stated that the "Company does not generally support milestone payments prior to work being performed or costs being incurred by the Company's vendor…" Provide a listing of all procurements that included milestone payments, along with the rationale for why the payments were permitted. As part of the response, please identify the vendor, the contractual amount, and the payment amount that would be at risk.

EOE-164 Response:

Milestone payments are not maintained as a separately reportable procurement attribute. Milestone payment terms, where applicable, are permitted on a case-by-case basis as described in the Company's response to EOE-056[i].

Milestone payments may be permitted where appropriate, based on the nature of the goods or services being procured and the applicable commercial terms. Any characterization of an amount that would be "at risk" would depend upon the specific contractual provisions, milestone that was completed, and other facts applicable to the individual procurement and payment.

Date Filed: October 13, 2026

Witness: Craig Dikeman and Matthew J. Correia
Request from: ALLCO

Question:

With respect to the year-to-date metrics presented as an image in the response to EOE-166: produce the underlying data in native format — for each of the 294 exceptions, the purchase order number, vendor, amount, exception reason or standardized comment nomenclature, and the approving agent and supervisor; provide the same data for each record flagged as a policy violation (if any) for 2024, 2025, and 2026; and state whether corresponding metrics exist for 2023 and earlier years and produce them if so.

Response:

The current exception-tracking report was newly developed and implemented as a management tool. The report reflects purchase orders released during the 2026 year-to-date period and was the source of the metrics presented in the Company's response to EOE-166[i]. While procurement records and purchase-order data exist for prior years, the specific exception-categorization methodology, reporting fields, and compliance-reporting structure utilized in the current report were not maintained in the same format prior to September 2025. As a result, comparable historical metrics are not available in the same manner.

Please refer to the Company's response to EOE-046[ii] and accompanying attachments for the underlying data requested relative to this rate case. The Company is compiling the details associated with the identified exceptions through a manual review of the applicable procurement records, including the purchase-order number, vendor, amount, nature of the exception, applicable comment, and approval information, and supporting documentation where available. To the extent a requested field is not contained in the current report as a discrete field, the Company is deriving the responsive information from the applicable procurement records where reasonably available.

Prior Referenced Response:

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[i] EOE-166 Question:

(COMPETITIVE BID ASSESSMENTS) Respond to the following: a. Explain how the Company ensures that each purchase order or contract is subject to a competitive bid assessment, sole source justification, or an approved exception. As part of the response, please discuss whether there are any systemic controls, including the use of Ariba, that ensure adherence to these requirements and, if applicable, provide an example of the referenced controls. b.

Explain how the Company ensures adherence to the Company's competitive bid requirements for situations where multiple purchase orders or contracts could be used in lieu of the referenced controls discussed in subsection a.

EOE-166 Response:

a. The Company enforces adherence to competitive bid assessments, sole source justifications, and approved exceptions through integrated governance policies and automated controls within Ariba and Maximo: • Contract Execution Controls: Prior to executing an Ariba Contract, purchasing agents and designated approvers are required to upload or verify appropriate supporting documentation into the system to validate compliance. • Automated Purchase Order (PO) Systemic Logic: When a PO is released, system logic automatically verifies that it is linked to either an active Ariba Contract or an approved Maximo Sole Source Justification. If neither control is present and the PO is valued at more than $50,000, the system prevents processing until the agent selects an approved exception or flags the record as a policy violation. Both pathways require formal dual sign-off from the agent and their supervisor. For exceptions a standardized comment nomenclature is expected. The image below, details the year-to-date metrics tracked by the procurement group on exceptions and violations across the procurement organization, including records supporting CL&P and other affiliates. To date, out of 50,323 Purchase Orders released by the Procurement Team, there were no policy violations and 294 represented exceptions taken at the PO level.



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Total		**294**	**100.00%**

b. The Company actively prevents purchase order "stringing" which is the practice of splitting orders to bypass competitive bidding thresholds, where the practice is inappropriate. In some cases, purchase orders may be used to accommodate valid operational requirements (such as distinct delivery sites, scopes of work, or material types):
• Agent Oversight & Pattern Detection: Procurement agents evaluate non-contracted POs during the approval workflow. Agents monitor indicators of stringing by cross-referencing requisitions with similar service descriptions, identical supplier selections, and matching accounting strings across multiple orders.
• Centralized Spend Coverage: Over 90% of Company spend is governed by master Ariba Contracts. Establishing spend under Ariba Contracts naturally mitigates the risk of PO-level stringing, as individual POs draw down from existing contracts that were approved to DOA systematically.

[ii] EOE-046 Question:

(PROCUREMENT PROCEDURES) Provide copies of the Company's procurement-related policies, procedures, and guidance including details regarding the Company's competitive bid requirements. Provide all versions from 2018 to present and identify any changes that have occurred. Furthermore, specify the materiality of annual (or total) projected

spend that requires a competitive bid analysis, the minimum number of proposals, and the frequency of updates. Additionally, identify the requirements for permitting any single source vendors.

EOE-046 Response:

The Procurement Policy and Procurement Manual collectively set the general requirements for competitive bidding, sole source procurement, documentation and governance and are provided as attachments to this response, as designated below. Copies of these documents, including all versions in effect from 2018 through the present reflect documented revision histories identifying material changes. The Procurement Manual is reviewed at least annually. The Procurement Policy is reviewed periodically and updated as needed to reflect governance, compliance and operational changes.

Revisions are formally documented with revision numbers and effective dates.

Summary of Procurement Policy Updates (2018 – Present):

- Rev. 1 (12/21/2015): Eversource rebranding and revisions to both the Guideline and Selection Process sections. Refer to EOE-046, Attachment 1.
  Note: EOE-046, Attachment 1, includes both revisions 1 and 2.
- Rev. 2 (03/18/2019): Introduced explicit policy requirements governing the selling and disposition of surplus material, including procurement oversight and documentation controls. Refer to EOE-046, Attachment 1.
- Rev. 3 (02/07/2020): Expanded and clarified the Guidelines section to reinforce procurement controls and promote consistency in sourcing and contracting practices. Refer to EOE-046, Attachment 2.
- Rev. 4 (08/22/2024): Updated language in the Supplier Selection and Bidding Sections. Refer to EOE-046, Attachment 3.
- Rev. 5 (05/07/2025): Updated the Guidelines section. Refer to EOE-046, Attachment 4.
- Rev. 6 (08/14/2025): Comprehensive Policy revision to align with IOUs best practices, enhance key controls, and clarify roles/responsibilities. Refer to EOE-046, Attachment 5.
- Rev. 7 (11/12/2025): Updated link to the Procurement Manual.
- Rev. 8 (06/01/2026): Clarified Policy Scope regarding the procurement operating model and updated document references/hyperlinks. Refer to EOE-046, Attachment 6.

The current and requested versions of the Procurement Manual (Attachments 7-21), with the summary of updates below:

- Rev.17 (02/04/2019) – Updated the Procurement Manual to reflect organizational title changes and clarify procurement roles and responsibilities. Additional revisions were made to modernize procurement processes, including implementation of electronic sole source workflows, third-party COI administration, updates to contractor safety requirements to alignment with corporate compliance standards. Refer to EOE-046, Attachment 7.
- Rev.18 (01/01/2020) – Updated the Procurement Manual to incorporate NERC CIP compliance requirements for Bulk Electric Systems (BES) and Cyber Systems procurements. Enhanced IT security documentation requirements. Refer to EOE-046, Attachment 8.
- Rev.19 (03/04/2020) – Updated the Procurement Manual to reflect organizational title changes, including revision of the Procurement Director designation. Added active reference link to the Contractor CIP Compliance Agreement and expanded Diverse Supplier definitions. Refer to EOE-046, Attachment 9.
- Rev.20 (07/08/2021) – Updated to align with executive titles with current organizational structure, enhance and refine Diverse Supplier classifications, modernize sourcing terminology, reorganize non-competitive

procurement exceptions, and strengthen Sole Source approval requirements. Refer to EOE-046, Attachment 10.
• Rev.21 (11/16/2021) – Updated the Procurement Manual to correct internal section references and align cross-references within the Supplier Diversity and Disqualification sections. Refer to EOE-046, Attachment 11.
• Rev.23 (05/10/2022) – Updated the Procurement Manual to enhance Sole Source governance controls, including expanded executive approval requirements and additional documentation obligations requiring disclosure of sourcing deviations and supplier personnel with prior Eversource employment. Clarified competitive bid exception language and updated Compliance section terminology. Refer to EOE-046, Attachment 12.
• Rev.24 (09/27/2023) – Updated the Procurement Manual to align Supplier Diversity and Subcontracting Plan requirements with federal government contracting thresholds, clarifying applicability for agreements unique to Eversource's federal contracts and adjusting documentation requirements accordingly. Refer to EOE-046, Attachment 13.
• Rev.25 (02/9/2024) – Updated the Procurement Manual to strengthen Sole Source requirements and clarify non-competitive procurement exceptions. Refer to EOE-046, Attachment 14.
• Rev.26 (06/13/2024) – Updated the Procurement Manual to enhance Competitive Bid requirements, including pricing review requirements for multi-supplier awards. Refer to EOE-046, Attachment 15.
• Rev.27 (08/14/2024) – Updated the Procurement Manual to strengthen Competitive Bid requirements, clarify non-competitive bid exceptions, refine contract definitions, and remove the Capital Approvals process. Refer to EOE-046, Attachment 16.
• Rev.28 (10/15/2024) – Updated the Procurement Manual to add an Original Equipment Manufacturer (OEM) non-competitive bid exception. Refer to EOE-046 Attachment 17.
• Rev.29 (12/11/2024) – Updated the Procurement Manual to align procurement requirements with applicable state and federal contracting laws and regulations. Refer to EOE-046, Attachment 18.
• Rev.30 (08/15/2025) – Updated the Procurement Manual to comprehensively revise procurement governance, strengthen competitive bidding, negotiation, and approval requirements, clarify procurement roles and buying channels, and incorporate requirements for contracts, cybersecurity, data privacy, and policy compliance. Refer to EOE-046, Attachment 19.
• Rev.31 (01/21/2026) – Updated the Procurement Manual to clarify restrictions on supplier participation in pre-solicitation activities and establish Director of Procurement approval requirements. Refer to EOE-046, Attachment 20.
• Rev.32 (07/09/2026) – Updated the Procurement Manual to strengthen commercial negotiation and communication requirements, clarify procurement responsibilities and sourcing controls, expand Normal Goods and Services categories, and enhance supplier conflict-of-interest provisions. Refer to EOE-046, Attachment 21.

Competitive Bid Requirements:

Materiality for competitive bidding purposes is not based on a percentage of annual projected spend, but rather on an individual transaction-level threshold.
Pursuant to the Procurement Policy and Procurement Manual, all procurement transactions for Normal Goods and Services with an individual value exceeding $50,000 must be supported by one of the following:

1. A Competitive Bid Note: Framework agreements that were competitively bid may have individual transactions over the $50,000 threshold that do not require additional bidding activities.
2. An Approved Sole Source Justification: Supported by an executed Sole Source Justification form or an approved Sole Source Desktop Requisition (DR) in Maximo.

3. A Documented Exception: Completed using the Procurement Exception Template (for Contracts) or designated exception logging (for Purchase Orders) based on authorized criteria in the Procurement Manual.

Note: The requirement to document the exception was introduced in August of 2025. Supporting documentation must be retained in the applicable General File in accordance with records retention requirements.

Minimum Number of Proposals:

The Procurement Manual requires that competitive bids include multiple suppliers and, where feasible, at least three (3) bidders for transactions exceeding $50,000. However, there is no strict mandate that a minimum number of completed proposals must be received. The requirement to invite at least three bidders applies to the extent practicable based on:

- Market availability
- Technical qualifications
- Prequalification status

Requirements for Permitting Single / Sole Source Vendors:

For transactions exceeding $50,000, sole source procurement is permitted when a review of the marketplace demonstrates that only one viable Supplier is technically and commercially capable of providing the required goods or services.

All Sole Source transactions must be supported by a Sole Source Justification containing:

- A detailed commercial and technical narrative describing why no other viable source can meet requirements.
- An explanation of why competitive bidding cannot be conducted and efforts made to examine vendor qualifications.
- Required management approvals in accordance with the approval hierarchy in effect at the time of the transaction

Sole source justifications must be retained in the electronic ordering system (Maximo) as part of the Desktop Requisition or in the Ariba General File as part of the procurement record.

Date Filed: October 05, 2026

Witness: Craig Dikeman and Matthew J. Correia
Request from: ALLCO

Question:

With respect to purchase orders below the competitive-bid threshold: (a) state whether the Ariba or Maximo controls described in EOE-166, include any systemic detection of multiple purchase orders to the same vendor that individually fall below the $50,000 threshold but aggregate above it, and if not, state whether and how the "no policy violations" assertion accounts for such aggregation; (b) identify each vendor that received three or more purchase orders, each below $50,000, aggregating to more than $150,000 within any rolling twelve-month period during 2023 through 2026, or produce the purchase-order data (vendor, PO number, date, amount) from which that identification can be made; and (c) identify each instance in which the procurement group, the compliance function, or the Internal Audit Department has identified the use of multiple purchase orders or contracts in lieu of competitive bidding or higher-level approval, and the disposition of each.

Response:

a. The controls described in EOE-166 do not include an automated system control designed to identify multiple purchase orders to the same vendor that individually fall below the competitive bid threshold but, in the aggregate, exceed that threshold over a rolling period.

   Compliance with the Company's Anti-Circumvention governance provision outlined in the Delegation of Authority Policy is supported by Requisition Approval Requirements within each business unit and further supported by the review and approval process performed by procurement personnel. The Company consistently enhances its procurement oversight processes and reinforces applicable requirements through training and periodic review activities.

   As it relates to the Control identified in EOE-166[i], that specific control is related to purchase order compliance with the competitive bidding requirement for transactions valued at greater than $50,000. The control is not intended or designed to be all encompassing. Instead, it is one measure that the Company's implements to promote compliance and provide information to support rigorous oversight within the procurement function

   The control is designed to verify that purchase orders exceeding $50,000 are supported by an approved procurement pathway, including an Ariba Contract, a documented Sole Source

Justification, or an approved Exception. That statement simply confirms that no Maximo Purchase Order transactions were valued at over $50,000 without the support of (1) an Ariba Contract, (2) a Sole Source Justification embedded in Maximo, or (3) an approved Exception, that has been captured through a structured field and documented in accordance with Company requirements.

This control is one component of the Company's broader procurement compliance and oversight framework. Those controls are distinct from payment structure provisions contained within individual contracts.

b. The Company performed an analysis of purchase orders issued during the 2023-2026 period to identify vendors that received three or more standalone purchase orders, each individually valued below $50,000, that cumulatively exceeded $150,000 within a rolling 365-day period based on purchase order issuance date. The vendors identified through that analysis are listed below.

VENDOR NAME
AA ELECTRIC SERVICE INC
Acuity Brands Lighting
ALTA ENTERPRISES LLC
APPLE VALLEY LAWN CARE LLC
ARROW FENCE
B B CITC LLC DBA BIRDBUFFER
BARNHART NORTHEAST INC
BLUE COLLAR CUSTOMS LLC
BODE EQUIPMENT CO
BRIGADE ELECTRONICS INC
CIRCUIT BREAKER SALES NE LLC
CORSERVA INC
CT CRANE & HOIST SERVICE LLC
CT SNOW MANAGEMENT LLC
DIVAL SAFETY EQUIPMENT INC
DYNAMIC COATING SOLUTIONS LLC
EAGLE LEASING
EATON CORP
EMCOR SERVICES

GEC DURHAM INDUSTRIES INC
GRAINGER
GRAYBAR ELECTRIC CO INC
HARP SERVICES
HAYWOOD ASSOCIATES INCORPORATED
HOWARD INDUSTRIES INC
HYDRON INC
ITRON INC
MCPHEE ELECTRIC LTD LLC
MJ LAWNCARE LLC
NORTHEAST TRANSFORMER SERVICES LLC
RAY JURGEN CO LLC
REAL POWER INC
RED THREAD SPACES LLC
RITZ INSTRUMENT TRANSFORMER
RJR FABRICATION
S&C ELECTRIC
S-1 MECHANICAL LLC
SCHWEITZER ENGINEERING
SUBURBAN SANITATION SERVICE
TAYLOR COMMUNICATIONS CORP
TULL BROTHERS INC
ULTIMATE PROFFESSIONAL GROUNDS MANAGEMENT INC
UTILITY POWER
VASEL BROTHERS INC
WB MASON CO INC
WILLIAMS SCOTSMAN
ZISTOS CORP

c. The Company does not have a need to generate a formal report specifically tracking instances in which multiple purchase orders or contracts were determined to have been intentionally “split” to avoid competitive bidding requirements or higher-level approval

thresholds. When these instances are identified they are typically rejected prior to being processed and the situation is corrected prior to the Maximo Purchase Order being approved.

Procurement personnel routinely work with business stakeholders to address procurement process questions, documentation issues, and compliance concerns as they arise.

The Company is not aware of any instances during the referenced period in which the Procurement group, Compliance function, or Internal Audit Department concluded that multiple purchase orders or contracts were processed with the intent of circumventing competitive bidding requirements or applicable approval thresholds. To the extent potential issues are identified during the procurement review process, those issues are generally addressed and corrected before the applicable transaction is approved and issued.

Further, the Company is not aware of any Internal Audit findings during the referenced period concluding that purchase orders or contracts were intentionally structured to avoid competitive bidding requirements or delegated approval thresholds.

Prior Referenced Response:

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[i] EOE-166 Question:

(COMPETITIVE BID ASSESSMENTS) Respond to the following:

a. Explain how the Company ensures that each purchase order or contract is subject to a competitive bid assessment, sole source justification, or an approved exception. As part of the response, please discuss whether there are any systemic controls, including the use of Ariba, that ensure adherence to these requirements and, if applicable, provide an example of the referenced controls.
b. Explain how the Company ensures adherence to the Company's competitive bid requirements for situations where multiple purchase orders or contracts could be used in lieu of the referenced controls discussed in subsection a.

EOE-166 Response:

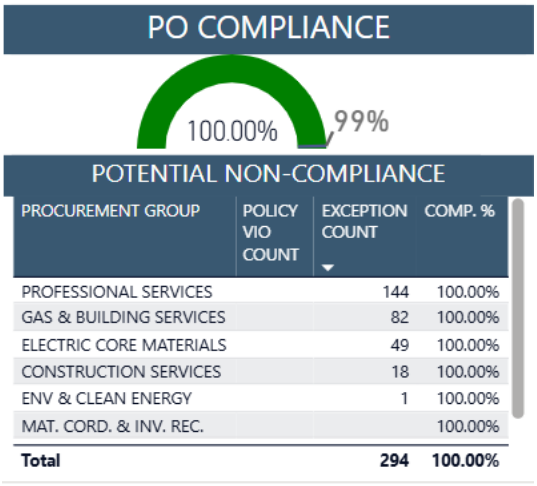
a. The Company enforces adherence to competitive bid assessments, sole source justifications, and approved exceptions through integrated governance policies and automated controls within Ariba and Maximo:

- Contract Execution Controls: Prior to executing an Ariba Contract, purchasing agents and designated approvers are required to upload or verify appropriate supporting documentation into the system to validate compliance.

- Automated Purchase Order (PO) Systemic Logic: When a PO is released, system logic automatically verifies that it is linked to either an active Ariba Contract or an approved Maximo Sole Source Justification. If neither control is present and the PO is valued at more than $50,000, the system prevents processing until the agent selects an approved exception or flags the record as a policy violation.

Both pathways require formal dual sign-off from the agent and their supervisor. For exceptions a standardized comment nomenclature is expected.

The image below, details the year-to-date metrics tracked by the procurement group on exceptions and violations across the procurement organization, including records supporting CL&P and other affiliates. To date, out of 50,323 Purchase Orders released by the Procurement Team, there were no policy violations and 294 represented exceptions taken at the PO level.



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Total		**294**	**100.00%**

b. The Company actively prevents purchase order "stringing" which is the practice of splitting orders to bypass competitive bidding thresholds, where the practice is inappropriate. In some cases, purchase orders may be used to accommodate valid operational requirements (such as distinct delivery sites, scopes of work, or material types):

- Agent Oversight & Pattern Detection: Procurement agents evaluate non-contracted POs during the approval workflow. Agents monitor indicators of stringing by cross-referencing requisitions with similar service descriptions, identical supplier selections, and matching accounting strings across multiple orders.

- Centralized Spend Coverage: Over 90% of Company spend is governed by master Ariba Contracts. Establishing spend under Ariba Contracts naturally mitigates the risk of PO-level stringing, as individual POs draw down from existing contracts that were approved to DOA systematically.

Date Filed: October 05, 2026

Witness: Craig Dikeman and Matthew J. Correia
Request from: ALLCO

Question:

State the scope of the assertion in EOE-166, that, of 50,323 purchase orders released year-to-date, "there were no policy violations": (a) identify the categories of procurement-policy compliance the metric measures and those it does not; (b) state whether the metric's scope encompasses the conduct examined in the Authority's procurement-related findings in Docket No. 25-01-03, the procurement observations in the February 11, 2025 management audit prepared by FTI Consulting and Overland Consulting, and the subject matter of the June 4, 2026 internal audit of the procurement organization referenced in the Company's response to OCC-307; and (c) if the metric is limited to purchase-order release gating, state what compliance failures could occur without registering in the metric.

Response:

a. The metric reported in EOE-166,[i] reflects the results of a systemic purchase-order release control present in Maximo that was implemented in September 2025. Of the 50,323 purchase orders released by the Procurement organization during the identified reporting period, none was designated as a policy violation through this control. This statement was not intended to represent that all 50,323 purchase orders were individually reviewed for compliance with every requirement of the Company's procurement policies. Nor would it be feasible for a single control to accomplish that goal.

When a purchase order is released, system logic verifies whether the purchase order is linked to an active Ariba contract or an approved Maximo sole-source justification. If neither is present and the purchase order exceeds $50,000, the system prevents further processing until the purchasing agent selects an approved exception or identifies the purchase order as a policy violation. The applicable pathway requires affirmative sign-off by the purchasing agent and the agent's supervisor through the system. For an exception, the purchasing agent is also expected to provide an explanatory comment using the standardized nomenclature.

Accordingly, this particular control measures whether purchase orders subject to the release logic were processed through one of the following recognized procurement pathways: (1) an Ariba contract (2) an approved Maximo sole-source justification (3) an approved exception to the competitive-bidding requirement or (4) identification as a policy

violation. The metric separately tracks approved exceptions. As reported in EOE-166, 294 purchase orders were identified as exceptions at the purchase-order level.

The control does not independently confirm adherence to all aspects of the procurement policy. This control is a single component of the Company's broader procurement compliance and oversight framework. Therefore, the statement that there were "no policy violations" means that no purchase orders were designated as policy violations based on the specific system logic and data evaluated by this control. It should not be interpreted as establishing that no procurement-policy violations or deficiencies occurred outside the control's defined scope.

b. The EOE-166 metric is designed to be a process improvement and cost-efficiency innovation developed by the Company as a result of several insights and considerations emerging from industry learnings and professional development, discussions with internal business partners, ongoing management oversight and improvement processes and inputs from the external regulatory process.

   The EOE-166 metric does not encompass the broader procurement and supply-chain observations in the February 11, 2025 management audit prepared by FTI Consulting and Overland Consulting. That audit addressed procurement, competitive sourcing, inventory management, and other operational matters but did not specifically test the purchase-order release control or metric described in EOE-166.

   The EOE-166, metric is separate from the matters reviewed in the June 4, 2026 internal audit referenced in the Company's response to OCC-307.[ii]

c. The metric is limited to verifying that purchase orders exceeding $50,000 are supported by the required procurement documentation and approvals. Accordingly, other procurement compliance issues could occur without being reflected in this metric, including, but not limited to, potential deficiencies in contract administration, supplier performance management, or other procurement-policy requirements not evaluated by the specific control described in EOE-166.

Prior Referenced Response:

[i] EOE-166 Question:

(COMPETITIVE BID ASSESSMENTS) Respond to the following:

a. Explain how the Company ensures that each purchase order or contract is subject to a competitive bid assessment, sole source justification, or an approved exception. As part of the response, please discuss whether there are any systemic controls, including the use of Ariba, that ensure adherence to these requirements and, if applicable, provide an example of the referenced controls.

b. Explain how the Company ensures adherence to the Company's competitive bid requirements for situations where multiple purchase orders or contracts could be used in lieu of the referenced controls discussed in subsection a.

EOE-166 Response:

a. The Company enforces adherence to competitive bid assessments, sole source justifications, and approved exceptions through integrated governance policies and automated controls within Ariba and Maximo:

- Contract Execution Controls: Prior to executing an Ariba Contract, purchasing agents and designated approvers are required to upload or verify appropriate supporting documentation into the system to validate compliance.
- Automated Purchase Order (PO) Systemic Logic: When a PO is released, system logic automatically verifies that it is linked to either an active Ariba Contract or an approved Maximo Sole Source Justification. If neither control is present and the PO is valued at more than $50,000, the system prevents processing until the agent selects an approved exception or flags the record as a policy violation.

Both pathways require formal dual sign-off from the agent and their supervisor. For exceptions a standardized comment nomenclature is expected.

The image below, details the year-to-date metrics tracked by the procurement group on exceptions and violations across the procurement organization, including records supporting CL&P and other affiliates. To date, out of 50,323 Purchase Orders released by the Procurement Team, there were no policy violations and 294 represented exceptions taken at the PO level.

[ii] OCC-307 Question:

Internal Audits.

a. Provide a list of and copies of all internal audit reports relating to CL&P completed in 2024, 2025, and 2026 year-to-date.
b. Provide a list of all internal audits currently in progress for which a report has not yet been issued as well as the estimated completion date of the audit.

OCC-307 Response:

a. Please refer to the list below showing all audits completed during 2024, 2025, and 2026 year-to-date and the reference to where the report is provided.

Report Issue Date	Audit Report #	Audit Report Title	Reference
1/02/2024	24-01	2023 Fraud Program Audit	OCC-307, Attachment 1 CONFIDENTIAL

1/03/2024	24-02	Environmental Process Audit – Oil-filled Electrical Equipment (2023)	OCC-307, Attachment 2 CONFIDENTIAL
1/09/2024	24-06	Purchasing Card Program	EOE-057, Attachment 5 CONFIDENTIAL AND REDACTED FOR RELEVANCE
2/08/2024	24-07	CT Electric and Gas Automated Meter Reading Audit	OCC-307, Attachment 3 CONFIDENTIAL AND REDACTED FOR RELEVANCE
2/13/2024	24-08	CT New Start Program Audit	OCC-307, Attachment 4 CONFIDENTIAL AND REDACTED FOR RELEVANCE
2/12/2024	24-09	Engineering Vendor Compliance Review	OCC-307, Attachment 5 CONFIDENTIAL AND REDACTED FOR RELEVANCE
2/06/2024	24-11	Connecticut Pole Administration Audit	OCC-307, Attachment 6 CONFIDENTIAL
2/13/2024	24-12	Energy Efficiency Governance Program Review	OCC-307, Attachment 7 CONFIDENTIAL AND REDACTED FOR RELEVANCE

Report Issue Date	Audit Report #	Audit Report Title	Reference
2/26/2024	24-13	IT Azure Active Directory Review	EOE-003, Attachment 24 CONFIDENTIAL
2/27/2024	24-14	Azure Cloud Governance and Administration	EOE-003, Attachment 25 CONFIDENTIAL
2/28/2024	24-15	IT Cybersecurity Incident Response Playbook Review	EOE-003, Attachment 26 CONFIDENTIAL
2/20/2024	24-17	NERC CIP Vulnerability Assessment Audit - Active (CT, MA, NH)	EOE-003, Attachment 27 CONFIDENTIAL AND REDACTED FOR RELEVANCE
2/26/2024	24-18	CT Electric Substations Environmental Compliance Audit (2023)	OCC-307, Attachment 8 CONFIDENTIAL
3/07/2024	24-19	Unvouchered Liability Audit	OCC-307, Attachment 9 CONFIDENTIAL
3/08/2024	24-20	Legacy NU - Sundry Billing Audit	OCC-307, Attachment 10 CONFIDENTIAL AND REDACTED FOR RELEVANCE

4/10/2024	24-21	Connecticut and Western Massachusetts Load Shedding Program	OCC-307, Attachment 11 CONFIDENTIAL AND REDACTED FOR RELEVANCE
3/19/2024	24-22	Environmental Reserves	OCC-307, Attachment 12 CONFIDENTIAL
7/09/2024	24-32	Sustainability Reporting Process Audit	OCC-307, Attachment 13 CONFIDENTIAL
7/10/2024	24-33	Environmental Process Audit – Sulfur Hexafluoride (SF6) Gas	OCC-307, Attachment 14 CONFIDENTIAL AND REDACTED FOR RELEVANCE
8/02/2024	24-35	FERC Form 1 Total Loss Source Data Review	OCC-307, Attachment 15 CONFIDENTIAL AND REDACTED FOR RELEVANCE
7/30/2024	24-36	Corporate Insurance	OCC-307, Attachment 16 CONFIDENTIAL
9/24/2024	24-38	Robotics Process Automation (RPA) Governance Audit	OCC-307, Attachment 17 CONFIDENTIAL
9/30/2024	24-40	Connecticut Electric Facilities Environmental Compliance Audit	OCC-307, Attachment 18 CONFIDENTIAL AND REDACTED FOR RELEVANCE

Report Issue Date	Audit Report #	Audit Report Title	Reference
10/09/2024	24-42	IT Firewall and Network Device Audit	OCC-307, Attachment 19 CONFIDENTIAL
10/21/2024	24-43	Connecticut Hardship Pre-Qualification Interactive Voice Response	OCC-307, Attachment 20 CONFIDENTIAL
11/15/2024	24-44	Business Continuity Program Maturity Assessment	OCC-307, Attachment 21 CONFIDENTIAL AND REDACTED FOR RELEVANCE
12/04/2024	24-49	Project Support Services and Engineer of Choice Staff Augmentation	OCC-307, Attachment 22 CONFIDENTIAL
12/05/2024	24-50	Paid Family Medical Leave Act Program	OCC-307, Attachment 23 CONFIDENTIAL AND REDACTED FOR RELEVANCE
12/11/2024	24-52	PURA Order Compliance Audit	OCC-307, Attachment 24 CONFIDENTIAL
12/18/2024	24-55	Cost Allocations Audit Report	OCC-307, Attachment 25 CONFIDENTIAL

12/26/2024	24-57[1]	CT Electric Substations Environmental Compliance Audit (2024)	OCC-307, Attachment 26 CONFIDENTIAL
1/03/2025	25-01	2024 Fraud Program	OCC-307, Attachment 27 CONFIDENTIAL
1/23/2025	25-07	Disaster Recovery Program Maturity Assessment	OCC-307, Attachment 28 CONFIDENTIAL AND REDACTED FOR RELEVANCE
1/22/2025	25-08	Work Order Life Cycle (WOLC) Project - 2024	OCC-307, Attachment 29 CONFIDENTIAL AND REDACTED FOR RELEVANCE
1/30/2025	25-10	Energy Efficiency Vendor Management	OCC-307, Attachment 30 CONFIDENTIAL AND REDACTED FOR RELEVANCE
2/28/2025	25-11	IT 3rd Party Vendor Assessment Process	OCC-307, Attachment 31 CONFIDENTIAL

Report Issue Date	Audit Report #	Audit Report Title	Reference
2/25/2025	25-13	Spare Electric and Gas Equipment	OCC-307, Attachment 32 CONFIDENTIAL AND REDACTED FOR RELEVANCE
2/26/2025	25-14	NERC CIP Vulnerability Assessment (Paper – CT,MA,NH)	EOE-003, Attachment 28 CONFIDENTIAL AND REDACTED FOR RELEVANCE
8/04/2025	25-24	Eversource Driver Qualification Program Audit	OCC-307, Attachment 33 CONFIDENTIAL AND REDACTED FOR RELEVANCE
7/03/2025	25-25	CT Electric Facilities Environmental Compliance Audit	OCC-307, Attachment 34 CONFIDENTIAL
8/06/2025	25-27	Procurement Compliance Audit	EOE-057, Attachment 6 CONFIDENTIAL AND REDACTED FOR RELEVANCE
8/12/2025	25-28	Sustainability Reporting Process Audit	OCC-307, Attachment 35 CONFIDENTIAL
8/12/2025	25-31	Environmental Vendor Audit-Anastasio Trucking, LLC	OCC-307, Attachment 36 CONFIDENTIAL
8/27/2025	25-33	Treated Wood Products-Environmental Process Audit	OCC-307, Attachment 37 CONFIDENTIAL

11/18/2025	25-40	Inventory Audit	OCC-307, Attachment 38 CONFIDENTIAL AND REDACTED FOR RELEVANCE
1/06/2026	26-01	Fraud Program (2025)	OCC-307, Attachment 39 CONFIDENTIAL
1/06/2026	26-02	Revenew Vendor Contract Compliance Review	OCC-142, Attachment 2 CONFIDENTIAL
1/08/2026	26-06	Supplier Relationship Management Audit	EOE-057, Attachment 7 CONFIDENTIAL
1/22/2026	26-07	Work Order Life Cycle (WOLC) Project	OCC-307, Attachment 40 CONFIDENTIAL
1/22/2026	26-08	CT Electric Substations Environmental Compliance Audit	OCC-307, Attachment 41 CONFIDENTIAL
1/23/2026	26-09	Electric Vehicle Audit	OCC-307, Attachment 42 CONFIDENTIAL AND REDACTED FOR RELEVANCE
1/26/2026	26-10	Defined Benefit Pension Plan Audit	OCC-307, Attachment 43 CONFIDENTIAL

Report Issue Date	**Audit Report #**	**Audit Report Title**	**Reference**
1/27/2026	26-11	Third-Party Electric Supplier Services Audit	OCC-307, Attachment 44 CONFIDENTIAL
2/04/2026	26-14	Energy Efficiency Time Allocation Audit	OCC-307, Attachment 45 CONFIDENTIAL AND REDACTED FOR RELEVANCE
2/27/2026	26-17	Artificial Intelligence (AI) Governance Assessment	EOE-003, Attachment 29 CONFIDENTIAL
3/02/2026	26-18	Azure Cloud Governance and Access Administration Review	EOE-003, Attachment 30 CONFIDENTIAL
3/03/2026	26-19	Engineering Vendor Compliance Review	OCC-307, Attachment 46 CONFIDENTIAL AND REDACTED FOR RELEVANCE
3/04/2026	26-22	NERC CIP Vulnerability Assessment Audit	EOE-003, Attachment 31 CONFIDENTIAL AND REDACTED FOR RELEVANCE
3/16/2026	26-26	Accounts Payable Audit	OCC-307, Attachment 47 CONFIDENTIAL
3/23/2026	26-27	IT Red Team Assessment	EOE-003, Attachment 32 CONFIDENTIAL

4/07/2026	26-28	Cloud Data Storage (EDP) Assessment	EOE-003, Attachment 33 CONFIDENTIAL AND REDACTED FOR RELEVANCE
4/13/2026	26-30	Subsystem Auto-Approval	OCC-307, Attachment 48 CONFIDENTIAL AND REDACTED FOR RELEVANCE
5/15/2026	26-37	Cash Management Audit	OCC-307, Attachment 49 CONFIDENTIAL AND REDACTED FOR RELEVANCE
6/15/2026	26-44	CT Electric AWC Environmental Compliance	OCC-307, Attachment 50 CONFIDENTIAL
7/07/2026	26-46	Sustainability Reporting Process Audit	OCC-307, Attachment 51 CONFIDENTIAL
8/21/2026	26-49	Warehouse Practices	OCC-307, Attachment 52 CONFIDENTIAL AND REDACTED FOR RELEVANCE

In addition, as part of the attorney-client privileged work product that was developed for this contested rate case proceeding and the contested revenue adjustment mechanism proceeding, the Eversource Energy Internal Audit Department was directed to perform an audit of the procurement organization that was completed on June 4, 2026. The Privileged Report was issued from R. S. Smith, Vice President-Internal Audit & Security, to Vincent Pace, Assistant General Counsel. The Privileged Report is exempt from disclosure under the attorney-client work product privilege and the attorney client communication privilege.

Further, there is a report dated January 7, 2026 concerning the process Eversource uses in three states to report and settle energy loads in the ISO-New England load settlement system. That report issued by R. S. Smith, Vice President-Internal Audit & Security and M. M. Carlson, Manager, to the Eversource Legel Department is exempt from disclosure under the attorney-client work product privilege and the attorney client communication privilege. The report is also not relevant to the examination of the Company's request to adjust distribution rates in this docket.

b. An audit is considered in process if the engagement memo has been issued. The following audits may not be CL&P specific but instead are general audits that cover all Eversource operating companies. Please see below for the list of all audits in process as of August 18, 2026, and the estimated completion date.

Audit Title	**Estimated Completion Date**
Spill Reporting	Q4 2026
OSHA Safety Compliance (Training & Qualifications)	Q3 2026
Vendor Contract Compliance (2026)	Q4 2026
Distribution Management System Data Integrity	Q4 2026
Disaster Recovery (CIP Systems)	Q4 2026
Third Party Vendor Assessment	Q4 2026

Date Filed: October 06, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding, Jenna Turner, Christopher E. Colorio, Mark P. Baldwin, Lavelle A. Freeman and Elli Ntakou
Request from: ALLCO

Question:

The response to ALLCO-045 produced the requested analyses but did not answer the interrogatory's final subparts. (a) Identify each recommendation contained in ALLCO-045, Attachment 1, ALLCO-045, Attachment 2, (the September 2, 2021, Quanta Technology review), and the University of Connecticut studies referenced in the response that the Company has not implemented, and state the reason it was not implemented and the estimated cost of implementation. (b) State whether any portion of the storm costs for which recovery is sought in this docket arose on circuits, line segments, or assets that, before the storm at issue, (i) fell within the higher tree-exposure bands of bare-conductor construction analyzed in Attachment 1, (ii) had been identified through the Storm DEMI recurrence screen described in the response, or (iii) had been identified in any analysis as candidates for hardening, reconductoring, undergrounding, or enhanced vegetation management — identifying each such circuit or asset and the associated storm cost. (c) If the Company contends it cannot perform that identification, produce the data from which it can be performed: the circuit or line-segment identifiers associated with the storm costs compiled in the STORM-ACCT exhibits, by storm event, and the segment-level construction-type and tree-exposure classification underlying Attachment 1.

Response:

a. The Company responds as follows with respect to each requested analysis.

   Please refer to ALLCO-045, Attachment 1, for a performance analysis that compares observed failure rates by construction type and tree exposure. It contains no recommendations, and accordingly there are no unimplemented recommendations associated with it.

   The Quanta review contained in ALLCO-045, Attachment 2, is a benchmarking and industry-practice review. It compares Eversource's reliability performance against the IEEE PES Distribution Reliability Working Group benchmark, summarizes industry resilience frameworks and mitigation categories, and describes Eversource's then-existing resiliency programs alongside corresponding industry practices. It does not contain a recommendations section, a gap analysis, or cost estimates for any proposed action.

The review does observe, at Slide 14, that the Company's distribution reliability analysis and project prioritization could be enhanced through the use of predictive reliability modeling providing a quantitative basis for estimating expected benefits, targeting investments to poor-performing areas, and prioritizing improvement projects. The Company has implemented that approach to formulate the storm resilience plan proposed as part of the Targeted System Performance Plan. The All-In predicted SAIDI methodology, the Storm DEMI recurrence screen, and the customer-minute and value-of-lost-load benefit quantification supporting the Resiliency Plan together provide a quantitative, data-driven basis for estimating expected benefits and ranking candidate projects by predicted customer impact. The Company also implemented the avoided-interruption valuation approach described at Slide 21 through its Interruption Cost Estimate Calculator analysis.

The Company notes that its 2022 System Resilience Plan ($800 million) was constructed to align with the general guidelines of the Quanta Technology review. The $150M storm resilience plan submitted as part of the Targeted System Performance Plan is a more focused program, founded on the same principles as the Quanta report tailored to the Eversource system and data to create a lower cost plan that meaningfully and cost effectively promotes resilience.

The enhanced structural and electrical design standards described at Slide 24 of the review document standards the Company had already adopted as of the date of the review. They are not recommendations directed to the Company.

b. No.

With respect to subpart (i), the analysis produced as ALLCO-045, Attachment 1, was prepared in March 2026. It did not exist before any storm for which costs are sought.

With respect to subpart (ii), the Storm DEMI recurrence screen was first produced in March 2026, following completion of the zone-level vegetation risk classification. It likewise did not exist before any storm for which costs are sought.

c. The condition stated in subpart (c) is not present. The Company has performed the identification requested in subpart (b) and has answered it and therefore does not contend that it cannot do so.

The Company further states, for PURA's information, that the data described in subpart (c) does not exist in the form requested. Storm costs are recorded by storm event, not by circuit or line segment, and the Company does not maintain circuit or line-segment identifiers associated with storm costs.

Date Filed: October 05, 2026

Witness: Andrew C. Belden, Warren R. Boutin and Justin Pelkowski
Request from: ALLCO

Question:

The Company's responses to ALLCO-040 and ALLCO-041 state that treating distribution-connected resources under five megawatts as unregistered load reducers "produces benefits for customers by reducing wholesale load obligations" and "reduce[s] the load and capacity supply obligations of all load serving entities." For each calendar year 2020 through 2025:

(a) describe how the Company's retail load settlement process allocates the output of a host customer's behind-the-meter generation to the load-serving entity serving that customer — i.e., confirm that when the host customer is served by a licensed third-party supplier, the resulting reduction in settled load accrues to that supplier's wholesale position rather than to the Company's standard service load; (b) state the number of net-metered, virtually net-metered, and other load-reducer host customers served by third-party suppliers versus taking standard service or supplier-of-last-resort service, by year, and the associated behind-the-meter output in MWh for each group (or the best available estimate, identifying the estimation method); and (c) state the aggregate MWh by which load-reducer output reduced the settled Real-Time Load Obligation of the Company and of third-party suppliers, respectively, by year, in native format.

Response:

PURA's June 2, 2026, Notice of Proceeding in Docket No. 26-05-10 states that, upon a receipt of a completed application from Eversource to amend the Company's existing rate schedules, PURA will conduct a contested proceeding to review Eversource's application. Eversource objects to Allco's effort to litigate an issue that is outside the scope of this rate case proceeding. Considering the statutory 350-day timeframe to issue a final decision on the Company's application and the number of interrogatories issued in this proceeding to-date, the litigation of issues irrelevant to the Company's application threatens to adversely impact the orderly conduct of this proceeding.[1]

Without waiving said objection, the Company states as follows:

[1] Allco previously litigated renewable energy projects as load reducers in the Company's Docket No. 24-01-03 Revenue Adjustment Mechanism proceeding. See, Docket No. 24-01-03, Eversource responses to ALLCO-04 and ALLCO-027. Eversource objected to both of these questions.

a. For the purposes of ISO-NE load settlement within the wholesale power markets, electric distribution utilities report load data to ISO-NE for each "Load Asset," which is the specific collection of customer load represented in the ISO-NE market settlement system for a particular load-serving entity ("LSE"). The Company reports hourly load data to ISO-NE consistent with the applicable tariff provisions and rules of ISO-NE. Customer hourly loads are determined based on either actual hourly interval data or estimated data developed from load profiles. Non-large commercial and industrial customers generally do not have interval metering, and their load data is reported to ISO-NE based on load profiles. Large commercial and industrial customers have interval metering and their load data is reported to ISO-NE based on that hourly metered data. When interval data is not available, the load data for those customers is reported to ISO-NE based on load profiles. If a customer has a behind-the-meter load reducer, then for generation that is not in excess of the their consumption that load reducer lowers both that customer's billed sales and the wholesale load associated with the load asset assigned to their LSE. If a wholesale supplier's load is reduced, the expense billed from ISO-NE to the wholesale supplier is reduced. For generation that is in excess of their consumption, that excess amount is credited to the customer in the manner described in ALLCO-043. The excess wholesale generation is distributed amongst all LSEs in the load zone.

b. The volume of distributed generation facilities enrolled in Connecticut clean energy programs and tariffs is reported by the EDCs and other program administrators on an annual basis, most recently in Docket No. 25-08-01. The total number and capacity of reported facilities in Eversource service territory for each year is as follows:

Year	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
DG facility count	31,997	35,481	41,448	56,327	67,591	75,727
Total MW	314.5	360.7	414.0	539.3	658.8	742.5

The Company does not track the number of customers enrolled in clean energy programs and tariffs served by third-party suppliers versus taking standard service or supplier-of-last-resort service.

c. The company does not track or estimate the aggregate MWh by which load-reducer output reduced the settled Real-Time Load Obligations.

Prior Referenced Response:

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[i] ALLCO-043 Question:

Describe how amounts associated with net metering and virtual net metering are calculated and recovered from other customers through the NBFMCC (including the "avoided bill" methodology described by Company witnesses in Docket No. 20-01-01), and state whether the amounts so charged to customers are reduced or offset by the corresponding reductions in regional transmission charges (RNS, LNS, TAC), capacity obligations, and standard service procurement quantities attributable to the same behind-the-meter generation; if no such offset is made, explain why not, and quantify the annual amount charged to customers through the NBFMCC for net metering for each year 2020 through 2025 without any such offset.

ALLCO-043 Response:

PURA's June 2, 2026, Notice of Proceeding in Docket No. 26-05-10 states that, upon a receipt of a completed application from Eversource to amend the Company's existing rate schedules, PURA will conduct a contested proceeding to review Eversource's application. Eversource objects to ALLCO's effort to litigate an issue that is outside the scope of this rate case proceeding. Considering the statutory 350-day timeframe to issue a final decision on the Company's application and the number of interrogatories issued in this proceeding to-date, the litigation of issues irrelevant to the Company's application threatens to adversely impact the orderly conduct of this proceeding.[1]

Without waiving said objection, net metering and virtual net metering amounts included in the NBFMCC are calculated and recorded for inclusion in the NBFMCC, as part of each customer's monthly bill, in accordance with the tariff rider under which each customer is enrolled. Monthly net metering amounts for the net metering rider involving banked kWh (e.g., Rider N) are calculated by multiplying the portion of a customer's net metering facility's energy produced and not used, but that is netted against the energy delivered to that customer from the distribution system by the customer's prevailing per kWh rates. Any excess monthly energy production not so netted over the course of 12 months is multiplied by the annual average LMP rate to determine a residual amount included in the NBFMCC. For net metering facilities that do not involve kWh banking (e.g., RRES), the amount included in the NBFMCC for each month is calculated by multiplying total energy produced and not used by the customer by the rate set forth pursuant to the net metering tariff rider under which they are enrolled. For virtual net metering ("VNM"), net metering amounts included in the NBFMCC are determined by multiplying the monthly energy production by the prevailing general service rates under which the customer receives electric service, calculated on a per kWh basis, pursuant to the VNM rider

[1] Allco previously litigated renewable energy projects as load reducers in the Company's Docket No. 24-01-03 Revenue Adjustment Mechanism proceeding. See, Docket No. 24-01-03, Eversource responses to ALLCO-04 and ALLCO-027. Eversource objected to both of these questions.

Date Filed: October 05, 2026

Witness: Justin Pelkowski
Request from: ALLCO

Question:

Quantify, or produce the data sufficient to quantify, the wholesale cost reductions realized by licensed third-party suppliers by reason of load-reducer treatment for each calendar year 2020 through 2025, stated separately for: (a) energy the reduction in suppliers' settled load valued at applicable locational marginal prices; (b) capacity — the reduction in suppliers' capacity load obligations valued at applicable capacity prices; (c) regional transmission — the reduction in the coincident-peak determinants underlying RNS, LNS, and TAC charges attributable to load served by suppliers; and (d) reserves and ancillary services; and state, for each category, whether any statute, regulation, tariff, or contractual mechanism requires third-party suppliers to pass those savings through to their retail customers or to compensate the host customers whose generation produced them. If no such mechanism exists, so state.

Response:

PURA's June 2, 2026, Notice of Proceeding in Docket No. 26-05-10, states that, upon a receipt of a completed application from Eversource to amend the Company's existing rate schedules, PURA will conduct a contested proceeding to review Eversource's application. Eversource objects to Allco's effort to litigate an issue that is outside the scope of this rate case proceeding. Considering the statutory 350-day timeframe to issue a final decision on the Company's application and the number of interrogatories issued in this proceeding to-date, the litigation of issues irrelevant to the Company's application threatens to adversely impact the orderly conduct of this proceeding.[1]

Without waiving said objection, it is not possible for the Company to produce the data required to quantify the alleged wholesale-cost reductions claimed by this interrogatory. The Company is unaware of any statute, regulation, tariff, or contractual mechanism that requires third-party suppliers to pass any potential savings that may result due to load reducers associated with customers taking retail supply from the supplier through to those retail customers.

[1] Allco previously litigated renewable energy projects as load reducers in the Company's Docket No. 24-01-03, Revenue Adjustment Mechanism proceeding. See, Docket No. 24-01-03, Eversource responses to ALLCO-04, and ALLCO-027. Eversource objected to both of these questions.

Date Filed: October 05, 2026

Witness: Justin Pelkowski
Request from: ALLCO

Question:

State whether the Company has ever analyzed, tracked, estimated, or reported — internally, to ISO-New England, to the Authority, or otherwise — the division of load-reducer benefits between (a) the Company's standard service and supplier-of-last-resort customers and (b) third-party suppliers and their customers; identify and produce each such analysis or report; and state whether the Company has taken any action to measure, capture, credit, or claim — for its standard service customers, for the host customers whose generation produces the savings, or for ratepayers generally — the value that accrues to third-party suppliers from load-reducer treatment, and if it has taken no such action, state each reason why not.

Response:

PURA's June 2, 2026, Notice of Proceeding in Docket No. 26-05-10, states that, upon a receipt of a completed application from Eversource to amend the Company's existing rate schedules, PURA will conduct a contested proceeding to review Eversource's application. Eversource objects to Allco's effort to litigate an issue that is outside the scope of this rate case proceeding. Considering the statutory 350-day timeframe to issue a final decision on the Company's application and the number of interrogatories issued in this proceeding to-date, the litigation of issues irrelevant to the Company's application threatens to adversely impact the orderly conduct of this proceeding.[1]

Without waiving said objection, to the best of Eversource's knowledge the requested data is not analyzed, tracked, estimated or reported on and there is no action for the Company to take.

[1] Allco previously litigated renewable energy projects as load reducers in the Company's Docket No. 24-01-03, Revenue Adjustment Mechanism proceeding. See, Docket No. 24-01-03, Eversource responses to ALLCO-04, and ALLCO-027. Eversource objected to both of these questions.

Date Filed: October 05, 2026

Witness: Edward A. Davis, Kimberly R. Parsons and Andrew C. Belden
Request from: ALLCO

Question:

With respect to the interaction of net metering costs and load-reducer benefits:(a) confirm that the NBFMCC is a non-bypassable charge assessed on all of the Company's distribution customers, including customers served by third-party suppliers; (b) confirm that, accordingly, the net metering and virtual net metering amounts included in the NBFMCC (described in the Company's response to ALLCO-043) are recovered from all distribution customers, while the wholesale energy, capacity, transmission, and reserve savings produced by the same behind-the-meter generation accrue to each host customer's load-serving entity — including third-party suppliers with no obligation to pass them through; (c) identify any analysis the Company has performed of this cost-benefit asymmetry, and produce it; and (d) state whether the Company has ever proposed to the Authority or to ISO-New England any mechanism to credit load-reducer savings against the NBFMCC or otherwise to align the parties who bear net metering costs with the parties who receive the corresponding wholesale savings, identifying each proposal or confirming there has been none.

Response:

(a) Yes. The NBFMCC is a non-bypassable charge assessed on all of the Company's distribution customers, including customers served by third-party suppliers;

(b) No. The amounts included in the NBFMCC are costs incurred to credit net metering and virtual net metering customers for excess generation output and are recovered from all distribution customers. Amounts included in the NBFMCC do not include costs associated with generation that is consumed directly by the customer and lowers their metered electricity consumption. The excess generation output from net metering and virtual net metering facilities reduces load and capacity obligations for all load-serving entities, not each host customer's load-serving entity. Any impact on transmission cost allocation is also reflected in transmission costs recovered from all customers.

(c) There is no cost-benefit asymmetry.

(d) No. Existing cost allocation and recovery mechanisms already align the parties who bear net metering costs with the parties who receive the corresponding wholesale savings.

Date Filed: October 14, 2026

Witness: Donald J. Scacco Jr., Digaunto Chatterjee, Douglas P. Horton, Leanne M. Landry and Jeffrey D. Turano
Request from: ALLCO

Question:

(Follow-up to ALLCO-053.) The response states that "[p]lant additions and retirements are not forecasted by project at a FERC account level" and answers every remaining subpart "N/A." That position cannot be reconciled with the Company's own filings: on September 15, 2026, the Company filed Exhibit CLP-ADDITIONS-4 Supplemental, whose "2026 Plan Update" tab presents the Company's projected 2026 capital spend PROJECT BY PROJECT — project number, name, projected spend, and a narrative project description — totaling approximately $605 million. State: (a) how the project-level 2026 capital plan in CLP-ADDITIONS-4 Supplemental, was developed and by whom, and produce the equivalent project-level plans for 2027 and 2028 (or the most recent capital budget or five-year plan covering those years, however titled); (b) a reconciliation of the project-level 2026 plan to the January 2026-June 2027 forecasted additions by FERC account on Schedule B-2.2; (c) the answers to subparts (b) through (e) of ALLCO-053, none of which depends on the premise the response rejected: subpart (c) asks where AMI capital is reflected — a question about the Company's own schedules; subpart (d) asks for the fleet plan supporting approximately $76 million of forecasted transportation additions including $47.9 million of Class 4 heavy trucks; and subpart (e) asks whether documented business cases exist for projects exceeding $25 million — answer each, or state affirmatively that no fleet plan and no business-case analyses exist; and (d) if the Company maintains that its $1.51 billion of forecasted additions is supported only by "historical precedent and anticipated projects," identify every document in which the "anticipated projects" are listed.

Response:

a. Capital investment forecasts are developed as part of annual financial planning efforts that span organizations across the Company. It is not practical nor relevant to determine each individual that may have contributed thoughts or expertise that gave rise to the capital projections ultimately determined and subsequently filed in this proceeding. As with most planning processes, models, and efforts, planning assumptions that have a longer time horizon have different supporting documentation and specificity than planning assumptions that are closer in time. In the present circumstance, financial planning for the near future, which is informed by more developed project scopes, engineering assessments, asset condition information, resource plans, known business requirements, and a clearer understanding of expected operational circumstances, can and does yield more detail than capital expenditure projections further out in time. Such operational circumstances include anticipated asset

replacement needs, system reliability considerations, customer growth and interconnection activity, regulatory and compliance requirements, workforce circumstances and other system conditions that become increasingly difficult to predict with precision over longer planning horizons.

b. As previously stated, plant additions and retirements are not forecasted by project at a FERC account level. The 2026 Plan Update provided is at a project level but does not forecast at the FERC account level presented as part of Schedule B-2.2. The Company is currently engaged in its 2027 Annual Planning Process.

c. Please see the following:

- AMI capital is not currently reflected within the Company's rate base. The Company has proposed to PURA in this proceeding how its PBMRP proposal can be adjusted to accommodate AMI capital investments in the future.

- The fleet plan is not forecasted at the vehicle class level.

- All capital projects are reviewed in accordance with the Project Authorization Policy (PAP) which is provided in Exhibit-CLP-ADDITIONS-10A, 10B, and 10C. All associated capital additions documentation is summarized in Exhibit-CLP-ADDITIONS-4, and provided in Exhibit-CLP-ADDITIONS-6.

d. FERC plant accounts and capital projects represent two different ways of organizing the same underlying investment. Capital projects are typically organized around a specific business objective, scope of work, geographic area, program, or asset installation effort, such as a substation expansion, feeder rebuild, pole replacement program, among others. In contrast, once those projects are placed into service, the associated costs are disaggregated and classified into FERC plant accounts based on the nature and function of the assets constructed, such as poles, conductors, transformers, station equipment, buildings, or communication equipment. Accordingly, a single capital project may contribute costs to multiple FERC plant accounts, while a single FERC plant account will typically contain investments originating from hundreds or thousands of different capital projects accumulated over time.

With respect to financial forecasting, the Company does not generally attempt to identify the component assets resulting from its capital program. Rather, it focuses on the objectives, scope, and execution of its projects and programs. Consequently, it is perfectly reasonable that the Company can produce capital projections that are aimed at realizing those objectives, are feasible, and can be executed, without focusing on the resulting FERC asset classifications. In the present docket, detail of the Company's capital expenditure can be found in the Company's TSP discussion.

For revenue requirement calculation purposes, which, from a capital investment standpoint, relies upon plant placed into service, the Company relies on experience and historical trends to establish reasonable estimates of the timing those investments will be placed into service as well as the resulting underlying asset classifications. For example, historical Emergent Failure capital projects may be placed in-service nearly concurrently with the spend itself, and close to a combination of asset classifications, such as lines, poles, small tools, etc. To the extent the Company anticipates a similar volume and severity of future Emergent Failure capital investments, the Company may assume that future capital investment follows a similar pattern with respect to timing and asset classifications.

Date Filed: October 06, 2026

Witness: Ann Bulkley
Request from: ALLCO

Question:

(Follow-up to ALLCO-052.) The response states that Ms. Bulkley "did not rely upon the requested information" and "has not compiled" it. Two subparts did not ask what Ms. Bulkley relied upon. Subpart (d) asked the Company to state whether ANY analysis considering the market prices or yields of the Company's or Eversource Energy's own outstanding securities exists, and if not, to explain why company-specific market evidence was not considered while proxy-group estimates for other companies were. Subpart (e) asked whether the Company contends the risk difference between its preferred stock and its common equity justifies a premium of approximately 400 basis points. Answer both: (a) state affirmatively whether any such analysis exists anywhere in the Company's or its witnesses' files, and if none exists, provide the requested explanation; (b) state the Company's position on subpart (e), or state that it has none; and (c) confirm that the Company does not dispute the accuracy of publicly available market prices and yields for its traded preferred series, including the $3.24 Series G (CNLPL), as of any date Allco may cite.

Response:

a. Ms. Bulkley did not perform an analysis of the Company's or Eversource Energy's outstanding securities. It is Ms. Bulkley's practice to not rely on the parent company of the subject operating company in the analysis of the cost of equity, due to the circularity that could result from relying on the parent company's market data to estimate the required return on a subsidiary.

b. The estimation of the cost of equity is based on market data for a proxy group of publicly traded entities, not an individual security, which may not necessarily reflect the investor-required return on common equity. As noted in the response to subpart (a), Ms. Bulkley eliminates the parent company from the analysis for the reasons indicated. There has been no analysis conducted of the traded value of the preferred stock of the Company in the estimation of the cost of capital. The analysis presented is of the estimated investor-required return on common stock for the proxy group, which more closely approximates the repayment terms of the equity that is included in the Company's capital structure.

c. The Company will review the data reported as publicly available market price data and yields for its traded securities as of the dates indicated by ALLCO and if it can, will confirm the accuracy of that data at the appropriate time.

Date Filed: October 05, 2026

Witness: Counsel
Request from: ALLCO

Question:

In correspondence dated August 5, 2025, the Company's counsel identified, by application number, the interconnection projects whose cost reconciliation remained open: Fisk (INT-29241, INT-29243, LEG-22714), Plainfield (LEG-22710, LEG-22995), Voluntown (INT-29207, INT-29208, INT-29209), and Bilton (LEG-22750, LEG-22751, LEG-22752). The same day, Allco requested "the general ledger and the backup support for each project that supports each expenditure." That request has now been outstanding for more than thirteen months, and no response to date — in correspondence or in this docket — has produced transaction-level substantiation; the Company has provided summary cost tables only. For each project and work order associated with each application number listed above: (a) produce the complete general ledger transaction detail — every journal entry or cost transaction charged to the project or work order — showing transaction date, FERC and internal account, amount, description, source system or module, cost element or resource type, and vendor or employee-group identifier, in native (Excel) format; (b) produce the source records supporting each charge: third-party invoices, purchase orders, contractor payment applications, materials issue records, and internal labor-cost or timesheet summaries (employee names may be redacted; positions by title should be retained); (c) for every overhead, loader, or other indirect amount included in the charges, state the percentage or rate applied, the base to which it was applied, the cost pool from which the rate derives, and the schedule or workpaper in which that pool's actual costs are recorded; and (d) reconcile the general ledger total for each project to (i) the amounts invoiced to and paid by the applicable interconnecting customer and (ii) the amounts reflected for that project in the Company's December 2024 final accounting reports. The Authority's record shows the Company producing invoice-, receipt-, and timesheet-level substantiation of its storm costs in response to OCC and EOE discovery in this docket as a matter of course; the same granularity is requested for charges the Company billed to, and collected from, interconnecting customers.

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.

Date Filed: October 13, 2026

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

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.

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.

Date Filed: October 08, 2026

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

Question:

For each calendar year 2017 through 2025, state the number of distributed-generation interconnection projects for which construction was completed, and, of those, the number for which a final accounting or reconciliation of actual costs against amounts collected was performed and the number for which a final accounting report was issued to the interconnecting customer. Identify the written policy or procedure governing when a final accounting is performed and when a report is issued to the customer, including any standard interval after project completion, and produce it. If no written policy exists, state so and describe the practice and who administers it.

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 final accounting process is performed manually and is not tracked or maintained in PowerClerk. The data is entered and tracked across multiple systems. Accordingly, the requested information is inconsistent or not available in Power Clerk and would require a manual review of the underlying records.

Section 1.2 of the PURA-approved Interconnection Guidelines states, in part, "At the conclusion of the project, the EDC will reconcile actual vs. estimated cost and reimburse or bill the Generator accordingly. Cost estimates provided to applicants will be subject to a six-month true-up." Please also refer to the Company's response to ALLCO-005[i].

Prior Referenced Response:

[i] ALLCO-005 Question:

Provide an aging schedule of all unpaid interconnection-cost refunds owed to interconnection customers as of the most recent date available, showing for each: the project, the date the refund obligation was determined, the amount, and the reason payment has not been made; and describe the Company's policy, procedure, and standard timeline for paying such refunds.

ALLCO-005 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 standard timeline for paying interconnection-cost refunds is set forth in Section 5.3.2 of the PURA-approved form of Interconnection Agreement.

Date Filed: October 05, 2026

Witness: Counsel
Request from: ALLCO

Question:

For each of the four Final Accounting Reports issued to Allco's affiliates in December 2024 (Fisk, Plainfield, Voluntown, and Bilton): (a) identify each person who prepared, reviewed, approved, or signed off on the report and on its refund computation; (b) identify each person to whom the report or its refund computation was circulated before or after issuance; (c) state what level of authority — by title — is required to authorize payment of a computed interconnection refund, and identify each person holding that authority from December 2024 to the present; and (d) identify each person who, from January 16, 2025 to the present, participated in any decision, discussion, or communication concerning whether or when to pay the refunds computed in those reports, and state the substance and outcome of each such decision.

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.

Date Filed: October 05, 2026

Witness: Counsel
Request from: ALLCO

Question:

With respect to the November 20, 2020 written communication from the Company's interconnection function to Allco stating that the "current actual 'overhead' amount is showing around $100,500 versus an original estimate of $253,876" for the LEG-22713 account and projecting a refund of approximately $125,000: (a) identify each person who prepared, reviewed, or received that communication or the analysis underlying it; (b) state where in the Company's books the projected refund was recorded — the account, the amount accrued, and the date — or state that it was not recorded and why; (c) describe each action taken between November 20, 2020 and December 2024 with respect to the difference between actual and estimated overheads on that account, identifying who took or decided each action; and (d) if no true-up, adjustment, or refund occurred during that period, state each reason why not and identify each person who so decided.

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.

Date Filed: October 05, 2026

Witness: Counsel
Request from: ALLCO

Question:

Identify every analysis, comparison, study, report, or communication from 2017 through the present — other than the November 20, 2020 communication and the December 2024 Final Accounting Reports — in which the Company, ESC, or any contractor compared the actual costs of interconnection administration, engineering, or overheads to the estimated or percentage-based amounts billed to interconnecting customers, whether for a single project or in the aggregate. For each, state its date, author, recipients, and conclusion, and produce it. If no such analysis exists, state so affirmatively.

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.

Date Filed: October 06, 2026

Witness: Counsel
Request from: ALLCO

Question:

Define the cost element "Overhead Linework" as it appears in the Company's interconnection final accountings, including the Fisk final accounting's "Overhead Linework" charge of $232,474.22 within a construction subtotal of $962,547.77: (a) state what categories of cost the element comprises and whether the charged amount reflects costs actually incurred and recorded for the specific project or an allocated or percentage-derived amount, and state the percentage or allocation method if any; (b) identify each person who calculated or approved the $232,474.22 figure; (c) reconcile that figure with the November 20, 2020 statement that actual overhead on the related account was approximately $100,500; (d) produce the construction work-order records that 18 C.F.R. Part 101, Electric Plant Instruction 4(C), requires the Company to maintain showing the nature and amount of each overhead charged to the work orders underlying that figure; and (e) state whether "Overhead Linework" or any equivalent element appears in final accountings issued to other interconnecting customers, and its aggregate amount by year, 2017 through 2025.

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.

Date Filed: October 05, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray, Warren R. Boutin, Leanne M. Landry and Jeffrey D. Turano
Request from: ALLCO

Question:

For the $257,260.19 of net refunds computed in the December 2024 Final Accounting Reports, and separately for every other interconnection refund computed but unpaid at any time from 2017 through the present: (a) state the account in which each computed refund is or was recorded as a liability, the date recorded, and the current balance; (b) state whether and where those liabilities are reflected in the test year and rate year cost of service and balance sheet presented in this proceeding, including any offset to rate base; (c) state the amounts of interest or earnings the Company has realized on interconnection-related funds held in FERC Account 252500 or elsewhere, by year, and how those earnings are treated in the cost of service; and (d) provide, in native format, a schedule of every interconnection refund computed from 2017 through the present showing the customer (by anonymized identifier for non-Allco customers), the amount computed, the date computed, the date paid, and the amount outstanding.

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 objection, please refer to the Company's responses to ALLCO-001[i], ALLCO-002[ii], and ALLCO-004[iii].

Prior Referenced Responses:

[i] ALLCO-001 Question:

Identify each FERC account in which the Company records CIAC and other amounts collected from interconnection customers for interconnection studies, upgrades, and overheads, and state the balance in each such account at the end of each year 2018 through 2025 and as of the most recent month available.

ALLCO-001 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 Company records CIAC activity from interconnection customers to FERC Account No. 252500. The table below summarizes the end of year balance in FERC Account No. 252500 from 2018 through June 2026.

Year	Balance
December 2018	($5,569,769)
December 2019	($5,038,280)
December 2020	($9,076,090)
December 2021	($25,399,399)
December 2022	($11,263,859)
December 2023	($7,796,182)
December 2024	($10,334,276)
December 2025	($23,605,408)
June 2026	($28,277,769)

[ii] ALLCO-002 Question:

State the total dollar amount of CIAC and interconnection-related payments collected from DER and QF interconnection customers in each year 2018 through 2025, and explain precisely how those amounts are reflected in (a) rate base, (b) the Test Year revenue requirement, and (c) the Rate Year revenue requirement proposed in this docket, identifying the specific schedules and workpapers.

ALLCO-002 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, please refer to the Company's response to ALLCO-001[i] for CIAC year-end balances from 2018 through 2025. CIAC and interconnection-related payments received by the Company reduce the cost of construction or plant placed in service. CIAC is recognized as an offset to the underlying capital project. CIAC would

not be considered a component of rate base until the underlying capital project is placed in service. At that time, the underlying capital project costs in rate base would be wholly offset by CIAC at the time of final project billing and reconciliation. In the Company's next cost of service update, the rate base and the Rate Year revenue requirement will reflect the CIAC and the underlying capital project cost for projects placed in service.

[iii] ALLCO-004 Question:

State whether refund obligations owed by the Company to interconnection customers following final accounting or reconciliation of interconnection projects — including the $257,260.19 in refunds identified in the Company's December 2024 Final Accounting Reports for the Fisk, Plainfield, Voluntown 1240, and Bilton clusters — are recorded as liabilities on the Company's books; identify the account(s), the total balance of such unpaid refund obligations at the end of each year 2022 through 2025, and state whether and how such balances are reflected in rate base, cash working capital, or the revenue requirement in this docket.

ALLCO-004 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, please refer to the Company's response to ALLCO-002 for "whether and how such balances are reflected in rate base, cash working capital, or the revenue requirement in this docket." The Company confirms that when a refund obligation is owed to interconnection customers following final accounting or reconciliation of interconnection projects, the refund obligation is recorded as a liability on the Company's books until the payment is issued to the interconnection customer.

Date Filed: October 06, 2026

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

Question:

Identify the agreement or agreements under which Burns & McDonnell performs interconnection-related functions for the Company, and produce each, including statements of work: (a) describe the functions Burns & McDonnell performs — application processing, study administration, cost estimating, account maintenance, final accounting, refund administration, or otherwise; (b) state the basis on which Burns & McDonnell is compensated, and state whether any component of its compensation varies with the amounts estimated, billed, or collected from interconnecting customers; (c) identify, by title, the Burns & McDonnell personnel who perform the final accounting and refund-administration functions and the CL&P or ESC personnel who supervise them; and (d) state whether Burns & McDonnell's costs are recovered through the interconnection overhead loaders, through the approximately $1.257 million annual interconnection program administration cost identified in ALLCO-010, through base rates, or through some combination, and quantify each component for the test year.

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 Company states as follows:

a. The functions performed by Burns and McDonnell are related to Construction Project Management and Analysis that support the Project Manager.

b. Burns and McDonnell employees charge their time to individual work orders. The charges are applied against the customer payments. The compensation does not vary with the amounts estimated, billed or collected from interconnecting customers.

c. The employees performing this work include DER Construction Project Management and Analysts.

d. The Burns & McDonnell costs are not recovered through the approximately $1.257 million annual interconnection program administration costs identified in ALLCO-010[i], as stated in the Company's response to ALLCO-055[ii].

Prior Referenced Response:

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[i] ALLCO-010 Question:

State the Test Year and projected Rate Year costs of administering the Company's Connecticut distributed generation interconnection program (including employee and contractor headcount and costs, and any allocations from Eversource Energy Service Company or from Burns & McDonnell or other third-party project management vendors), and identify where those costs appear in the proposed revenue requirement.

ALLCO-010 Response:

Please refer to the table below which shows the Test Year and projected Rate Year O&M expenses associated with administering the Company's Connecticut distributed generation interconnection program including employee and contractor costs and where they appear in the Company's cost of service.

Description	Schedule	Test Year	Rate Year
Labor	C-3.5 Payroll	$616,047	$660,100
Outside Services/Other Admin Costs	C-3.16 Field Ops – OH Lines	$640,960	$682,263
Total		**$1,257,007**	**$1,342,362**

[ii] ALLCO-055 Question:

Follow-up to the Company's response to Q-ALLCO-010 (third-party and affiliate interconnection administration costs). The Company's response quantified the labor ($616,047 test year; $660,100 rate year) and outside-services ($640,960 test year; $682,263 rate year) components of its Connecticut DG interconnection program administration costs, but did not respond to the portion of Q-ALLCO-010, concerning amounts paid to, or allocated from, Burns & McDonnell and Eversource Energy Service Company. For the test year and each rate year:

(a) state the total amount paid to Burns & McDonnell (or any successor or affiliated engineering contractor) for services relating to the interconnection of distributed generation in Connecticut, and state whether that amount is included within the $640,960/$682,263 outside-services figures identified in the Company's response;
(b) state the total amount of Eversource Energy Service Company costs allocated to CL&P for services relating to the interconnection of distributed generation in Connecticut, identify the allocation method, and state whether that amount is included within the figures identified in the Company's response; and
(c) if any amount identified in (a) or (b) is not included in those figures, identify the schedule, account, and cost-of-service line item in which it is recovered.

ALLCO-055 Response:

(a) The total amount paid to Burns & McDonnell for services related to the interconnection of distributed generation in Connecticut is $752,873. The amount is not included within the $640,960/$682,263 outside services figures identified in the Company's response to ALLCO-010[i].

(b) Please refer to the table below, for the total amount of Eversource Energy Service Company costs included within the figures identified in the Companies response in ALLCO-010. These costs are directly charged from employees or contractors when supporting CT Electric Distributed Generation.

Description	Schedule	Test Year	Rate Year
Labor	C-3.5 Payroll	$131,390	$139,391
Outside Services/Other Admin Costs	C-3.16 Field Ops – OH Lines	$194,935	$207,496
Total		**$326,324**	**$346,887**

(c) The Burns and McDonnell amounts identified in subpart (a), above, are not in the cost of service or rate base; therefore, these amounts are not included in any SFR schedule in the Company's rate case application. These amounts are recorded to FERC Account 186010, and are then billed to customers / counterparties for reimbursable work.

Date Filed: October 05, 2026

Witness: Counsel
Request from: ALLCO

Question:

With respect to the statement in each December 2024 Final Accounting Report that, because FERC Form 556 was submitted, the "CIAC Fee is being refunded in full for this final accounting": (a) identify the written policy providing for that treatment and produce it, or state that none exists and describe the practice and its origin; (b) identify each interconnection project from 2017 through the present for which a CIAC fee or percentage CIAC was collected from a customer that had submitted, or later submitted, FERC Form 556, stating the amount collected, the date collected, the date refunded, and the amount still held; and (c) state why percentage CIAC amounts are collected at the outset from qualifying facilities whose Form 556 certification is on file, rather than not being charged at all, and identify who established that practice.

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.

Date Filed: October 05, 2026

Witness: Counsel
Request from: ALLCO

Question:

Identify every request from 2017 through the present by any interconnecting customer — including but not limited to Allco and its affiliates — for invoices, general ledger detail, work-order records, or other transaction-level substantiation of interconnection charges, and for each: state the date, the requester (by anonymized identifier for non-Allco customers), the substance of the request, and the Company's response, including whether the requested records were produced, produced in part, or not produced, and who decided the response. State affirmatively whether the construction work-order records required by 18 C.F.R. Part 101, Electric Plant Instruction 4(C), exist for the Fisk, Plainfield, Voluntown, and Bilton project clusters, and, if the Company contends any do not exist, explain why not.

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.

Date Filed: October 06, 2026

Witness: Warren R. Boutin
Request from: ALLCO

Question:

Provide, in native (Excel) format, a schedule of every final accounting or cost reconciliation performed for any interconnecting customer from 2017 through the present, showing for each: an anonymized project identifier; the customer category (certificated qualifying facility, other distributed generation, municipal, or other); the in-service or completion year; the construction cost; the percentage overhead or CIAC rate applied at billing; the overhead dollars billed; the actual overhead, project management and administration, or equivalent dollars and percentage determined in the final accounting; the computed refund or additional amount due; the date computed; the date paid; and the amount outstanding. This schedule supplements the refund schedule requested in Q-ALLCO-108, by adding the billed-percentage and actual-percentage columns for each reconciled project.

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 objection, the final accountings are performed outside of PowerClerk. Accordingly, the information requested does not exist within PowerClerk and cannot be produced.

Date Filed: October 05, 2026

Witness: Warren R. Boutin
Request from: ALLCO

Question:

Identify every complaint, dispute, objection, inquiry, or challenge made by any interconnecting customer or developer other than Allco, from 2017 through the present, concerning: (a) percentage overhead or CIAC charges on interconnection costs; (b) differences between estimated and actual interconnection costs; (c) delays in final accounting, reconciliation, or refund payment; or (d) requests for invoices, general ledger detail, or other substantiation of interconnection charges. For each, state the date, an anonymized identifier for the customer, the subject matter, how it was received (correspondence, ombudsperson or customer-advocate channel, regulatory proceeding, or litigation), and its resolution, and identify each Authority docket or court proceeding in which any such matter was raised. If the Company maintains that no such complaint or dispute has ever been made by any other customer, state so affirmatively.

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, please refer to the Company's response to ICC-019[i], and ALLCO-019[ii].

Prior Referenced Responses:

[i] ICC-019 Question:

Provide in a chart, separated by year: 1) the number of formal interconnection disputes initiated, 2) the number of formal interconnection disputes that required mediation, 3) the number of formal interconnection disputes that required PURA adjudication.

ICC-019 Response:

A "formal interconnection dispute" is any dispute authorized to be adjudicated by PURA pursuant to the Interconnection Guidelines ("Guidelines"); specifically, Section 5.2 of the Guidelines authorizes PURA to adjudicate disputes related to: (1) one or both of the parties' compliance with specified timelines set forth in the Guidelines and

in the Interconnection Agreement; and (2) any EDC interconnection requirement disputed by the customer. The Company does not interpret the term "formal interconnection dispute" to include: (1) any dispute that PURA is not authorized by statute to adjudicate, such as a claim for breach of the Interconnection Agreement; and (2) any dispute that does not follow the formal dispute resolution process set forth in the Guidelines.

Since January of 2020, while there have been instances of customers reaching out to PURA EOE to help resolve an issue between CL&P and the customer, there have been no formal interconnection disputes initiated and, consequently, there has been no mediation or adjudication of such disputes. Section 21.1 of the PURA-approved form of Interconnection Agreement requires that the parties attempt to resolve all disputes promptly, equitably and in good faith prior to following the dispute resolution process in the Guidelines. The Company works with customers to resolve any disputes prior to the potential initiation of a formal interconnection dispute.

[ii] ALLCO-019 Question:

With respect to the injuries and damages expense, judgments and settlements, and outside legal expense that are the subject of OCC-303, OCC-308, and OCC-309, identify the portion of each that relates to disputes with distributed generation developers, qualifying facilities, or interconnection customers (including disputes with Allco or its affiliates), stating the amount, FERC account, and matter; and state whether the Company proposes to recover through rates any judgment, settlement, refund, or interest obligation arising from such disputes.

ALLCO-019 Response:

With respect to the Company's response to OCC-303, CL&P does not track injuries and damages expense in a format that would allow the Company to identify the portion of expense that relates to disputes with distributed generation developers, qualifying facilities, or interconnection customers.

With respect to the Company's response to OCC-308, there are no judgments and/or settlements resulting from lawsuits brought by distributed generation developers, qualifying facilities, or interconnection customers.

With respect to the Company's responses to OCC-309, CL&P does not track legal expense in a format that would allow the Company to identify the portion of expense that relates to disputes with distributed generation developers, qualifying facilities, or interconnection customers.

Date Filed: October 06, 2026

Witness: Warren R. Boutin
Request from: ALLCO

Question:

For every interconnection project completed from 2017 through 2025 for which no final accounting or reconciliation has been performed: (a) state the number of such projects by year and the aggregate amounts collected from the interconnecting customers for them, including the aggregate percentage overhead components; (b) state the aggregate amount of those collections the Company still holds and the account or accounts in which they are recorded; (c) state whether the Company contends that no refunds would be due on those projects if final accountings were performed, and the basis for that contention; and (d) state each reason final accountings were not performed for those projects and who is responsible for deciding whether and when they are performed.

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 Company is required to perform final accountings. Section 1.2 of the PURA-approved Interconnection Guidelines states, in part, "At the conclusion of the project, the EDC will reconcile actual vs. estimated cost and reimburse or bill the Generator accordingly." In addition, Section 5.3.2 of the PURA-approved form of Interconnection Agreement, requires the EDC to provide a final accounting report after the facility is first connected to the electric power system.

Date Filed: October 06, 2026

Witness: Warren R. Boutin
Request from: ALLCO

Question:

For each calendar year 2017 through 2025: (a) state the number of distributed-generation interconnection applications that were withdrawn or abandoned after the applicant received a cost estimate that included percentage overhead charges, and the aggregate estimated interconnection costs, including the overhead components, contained in the estimates provided to those applicants; (b) state whether the Company has ever analyzed, measured, or reported — internally, to the Authority, or otherwise — the effect of its interconnection cost estimates or overhead charges on application completion or withdrawal rates, and identify and produce each such analysis; and (c) state whether estimated overhead percentages were applied uniformly to all applicants during each year, and if not, describe each circumstance in which a different percentage or a waiver was applied and who approved it.

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 Company responds as follows:

a. The Company does not track whether distributed-generation interconnection applications were withdrawn or abandoned after an applicant received a cost estimate that included percentage overhead charges. Because applicants are not required to provide a reason for withdrawal or abandonment, the Company cannot determine the number of such applications or the aggregate estimated interconnection costs associated with them.

b. To the best of the Company's knowledge, the Company has not analyzed, measured, or reported — internally to PURA, or otherwise — the effect of its interconnection cost estimates or overhead charges on application completion or withdrawal rates, and identify and produce each such analysis.

c. Please refer to the Company's response to ALLCO-102[i], and ALLCO-003[ii].

Prior Referenced Response:

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[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, [DC1] [TB2] [DJN3], 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

Please refer to ALLCO-102, Attachment 1, for an overview of the Company's allocations and calculation methodology.

[ii] ALLCO-003 Question:

Describe the methodology by which the Company sets the percentage "CIAC" or "overhead" rate applied to interconnection upgrade costs (including rates of 9.97%, 10.19%, 11.00%, 12.00%, and 13.00% applied to projects between 2018 and 2024), produce the workpapers deriving each such percentage, and state the actual project management and administration cost component, as a percentage of construction cost, realized on distributed generation interconnection projects completed in each year 2020 through 2025.

ALLCO-003 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 Company uses a "gross up" method when calculating the CIAC "tax adder" percentage. For an interconnection project, the Company requires each developer to advance adequate funds for the Company to maintain the full amount of funds, after paying the applicable State and Federal Income Tax, necessary to complete the construction. Furthermore, a discount rate is applied for the present value of the tax benefits associated with future tax depreciation. The Company applies the current prime rate as the discount rate pursuant to Order No. 2 of PURA's January 20, 1987, Decision in Docket No. 86-11-07. Below are the assumptions that the Company uses in the calculation:

Tax Rate	
Federal Tax Rate	0.21
State Tax Rate	0.0825
Prime Rate (Varies by year)	0.07
Tax Life	20 Years
Tax Depreciation Method	150% DB