Date Filed: November 05, 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-099 ― capital plans for 2027 and 2028.) The response states that the Company "is currently engaged in its 2027 Annual Planning Process" and produces no project-level plan beyond 2026. State: (a) the multi-year capital expenditure forecast for the Company that Eversource Energy has disclosed to investors in its most recent Annual Report on Form 10-K and in investor presentations since January 1, 2026, by year and by category (distribution, transmission, AMI, other), and produce the internal schedule from which those disclosed figures were drawn; (b) a reconciliation of that forecast, for 2026 through 2028, to the forecasted plant additions on Schedule B-2.2 and to the Rate Year and subsequent-year additions underlying the proposed multi-year rate plan; (c) the date on which the 2027 Annual Planning Process will produce a project-level plan and the Company's commitment to produce it in this docket upon completion; and (d) the five largest projects by projected spend in each of 2027 and 2028 as currently identified in that process, with projected spend and status.

Response:

a. The multi-year capital expenditure forecast was provided as part of Exhibit CLP-TSP-3, page 41, and is shown below in Table 1. As noted, the Company is currently engaged in the annual planning process, which involves updating the capital expenditure forecasts for all entities. As it relates to CL&P, the Company's capital expenditures will be subject to alignment with the levels and priorities identified in the Targeted System Plan (TSP), pending the outcome of this proceeding. Please refer to ALLCO-215, Attachment 1 CONFIDENTIAL, for the Company's forecast underlying Eversource's February 2026 10K filing.

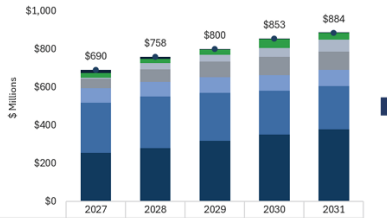
Table 1

Targeted System Performance Plan
Financial and Engineering Categories

EVERSOURCE

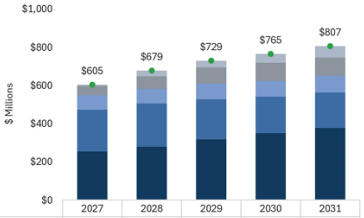
The Engineering capital plan is a subset of total capital plan spending -
it does not include Information Technology, Facilities and certain Basic Business items

Targeted System Performance - Total Investment



	2027	2028	2029	2030	2031
Information Technology	$18	$10	$5	$1	$1
Facilities	$23	$24	$25	$47	$36
Regulatory Commitments-ED	$6	$31	$36	$46	$61
Peak Load / Capacity-ED	$50	$67	$84	$96	$96
New Customer-ED	$75	$77	$80	$82	$86
Basic Business-ED	$264	$269	$252	$231	$226
Reliability-ED	$254	$280	$319	$350	$378
Total	$690	$758	$800	$853	$884

Targeted System Performance - Engineering Component



	2027	2028	2029	2030	2031
Regulatory Commitments-ED	$6	$31	$36	$46	$61
Peak Load / Capacity-ED	$50	$67	$84	$96	$96
New Customer-ED	$75	$77	$80	$82	$86
Basic Business-ED	$220	$225	$211	$191	$187
Reliability-ED	$254	$280	$319	$350	$378
Total	$605	$679	$729	$765	$807

b. Capital Expenditure amounts presented within the annual reports and Plant Additions noted within Schedule B-2.2 represent two different ways of viewing the same underlying investment. The Company develops its forecast of plant additions using its capital investment plans, project schedules, anticipated in-service dates when possible, and historical experience. However, actual in-service dates may differ from forecasted in-service dates (where available) due to changes in project scope, construction sequencing, permitting, material availability, operational considerations, weather, or other factors. Consequently, the timing of annual plant additions may differ from the timing of annual capital expenditures. While such timing differences may occur in any given year, over a multi-year period it is reasonable to expect that plant additions, together with associated cost of removal, will generally track with capital expenditures. Please note that the Company's response to OCC-858[i] goes into additional details regarding these items.

c. The Company will be providing information regarding the 2027 Annual Planning Process as part of its annually filed compliance filing within Docket No. 17-10-46 on November 30, 2026. It will be filed under Docket No. 26-05-10 on December 15, 2026 as part of the planned capital update.

d. The five largest projects with projected spend for 2027 and 2028 are currently identified in Table 2 below.

Table 2

Project Name	2027 CapEx	2028 CapEx
Emergent Equipment Failures - Line	$70.0M	$72.1M
Customer Driven	$50.0M	$51.5M
Pre-Cap Line Transformers	$39.5M	$40.7M
DB Cable Replace – Specific Proj	$26.8M	$27.6M
Pole Integrity Program	$19.1M	$19.6M

Prior Referenced Response:

[i] OCC-858 Question:

Refer to Exhibit CLP-ELP-1, figure 7. Please explain whether the amounts shown in Figure 7 are capital expenditures versus plant additions. Please explain any differences in the nature, or timing of the amounts shown in Figure 7 and the amounts of plant addition that would be used in comparing [i.e., determining "lessor of"] annual plant addition costs in the annual reconciliation filings. a. Please identify, in disaggregated table form, all of the component costs included in each category of the amounts shown in Figure 7.

OCC-858 Response:

Plant additions and capital expenditures represent two different ways of viewing the same underlying investment. Capital expenditures are generally organized and managed around specific business objectives, programs, projects, or asset installation efforts, such as substation expansions, feeder rebuilds, pole replacement programs, or other distribution system investments. Capital expenditures are incurred over the course of project execution and may span multiple months or years depending on project scope, complexity, and construction schedules.

Plant additions, by contrast, are recognized when utility assets are placed in service and meet the applicable accounting criteria for recording as utility plant. Accordingly, a plant addition is generally recorded at a specific point in time, whereas the associated capital expenditures may have been incurred over an extended period.

The Company develops its forecast of plant additions using its capital investment plans, project schedules, anticipated in-service dates when possible, and historical experience. However, actual in-service dates may differ from forecasted in-service dates (where available) due to changes in project scope, construction sequencing, permitting, material availability, operational considerations, weather, or other factors. Consequently, the timing of annual plant additions may differ from the timing of annual capital expenditures.

While such timing differences may occur in any given year, over a multi-year period it is reasonable to expect that plant additions, together with associated cost of removal, will generally track with capital expenditures.

The amounts shown in Figure 7 are forecasted capital expenditures associated with the Company's planned investment programs. As stated in its response to OCC-423i and other interrogatories, the Company's annual F-Factor reconciliation would consider specifically the plant additions actually placed in-service through the calendar year-end prior to a given annual filing.

For subpart (a) of this request, please refer to OCC-858, Attachment 1.