Date Filed: October 27, 2026

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

Question:

(Exhibit CLP-Additions-6 Supplemental — distributed-generation interconnection projects.) The redacted project documentation filed on October 1, 2026 as Exhibit CLP-Additions-6 Supplemental includes CS & Closing Reports and Project Approval Forms for the following projects, each of which the documentation describes as a distributed-generation interconnection or identifies by the name of a solar developer: CD01162, CD01163, CD01242, CD01244, CD01412, CD01470, CD01594, CD01682, CD01705, CD01776, CD01938, CD02028, CD02124, CD02136, CD02239, CD02244, and CD02247. The Project Approval Form for CD02239 (Verogy, Upper Road, Stafford Springs) states a Total Capital Request of $414.7K "(100% Reimbursable)," "Less Total Customer Contribution" of $414.7K and "Project Costs (Net of Reimbursement)" of $0.0, while the CS & Closing Report for the same project reports Project Actuals of $299,031 direct, $317,847 indirect and $616,877 total with no customer contribution shown. For each project listed above: (a) state the amount paid or payable by the interconnecting customer for the work, the date(s) of payment, and the account(s) in which each payment was recorded; (b) state the gross cost of the project (direct, indirect and AFUDC), the amount of the customer contribution credited against that cost, and the net amount, if any, recorded in plant in service and included in the plant additions supporting the proposed revenue requirement, with the schedule and line reference; (c) state whether any part of the Indirect/Overheads amount shown in the CS & Closing Report was recovered from the customer and, if so, how much; (d) for each project whose CS & Closing Report shows no customer contribution in the "Other" cost element, explain where the customer's payment was recorded and why it does not appear in the closing report; and (e) state whether any project listed above, or any other project in Exhibit CLP-Additions-6 or CLP-Additions-6 Supplemental, was funded in whole or in part by an interconnecting customer and nonetheless included at its gross cost in the plant additions supporting the Application, and identify each such project and amount.

Response:

Please refer to Exhibit CLP-Additions-6 and the additional supplemental filings for additional information regarding project costs (direct and indirect) and associated contributions applied to the projects. Additionally, please refer to ALLCO-148[i] where the Company responds to the specific timing and accounting associated with contributions. ALLCO-148 states: Plant constructed for interconnection projects is recorded in FERC accounts 106 and 101 at its gross cost when placed in service. CIAC begins in FERC account 252.500 as a credit. Every DER interconnection project is different and the interconnection process is typically characterized by

numerous milestones over the course of construction, subject to reconciliation as the final step. The majority of customers are responsible for 100% of the project costs, customer payments may or may not align with the milestones and are often contested by the customer causing delay and requiring substantial coordination to bring to closure. Therefore, depending on the particular circumstances of the specific project, the Company generally will apply customer payments as components of the project go into service, and may not apply some or all of the payments until the final reconciliation is complete to assure correct alignment.

Prior Referenced Response:

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[i] ALLCO-148 Question:

(Follow-up to ALLCO-064(c), and ALLCO-059 — rate base treatment of customer-funded plant.) The response to ALLCO-064(c), states that interconnection capital expenditures "are entirely billed to the interconnection customer and reimbursed through the CIAC process; therefore, these asset additions are not included in rate base," and that "there is no basis in the plant accounting records." The response to ALLCO-059, states that CIAC is "an offset to the underlying capital project," that the offset is applied "at the time of final project billing and reconciliation," and that the underlying capital project "would not be considered a component of rate base until the underlying capital project is placed in service." (a) Reconcile the two responses: state whether plant constructed for an interconnection customer is recorded in Accounts 106 and 101 at its gross cost when placed in service, with the CIAC recorded as a credit in Account 252500 (or elsewhere) until reconciliation, or whether the plant is never recorded at gross cost; identify the accounting policy and the journal entries for one Allco Cluster project from work-order opening to reconciliation. (b) State whether the "not included in rate base" statement in ALLCO-064(c), applies to the period between in-service and final reconciliation, and if so identify the schedule in this Application in which the corresponding CIAC or customer-advance balance is deducted from rate base. (c) State the amount of plant in service at December 31, 2025 that was funded in whole or part by interconnection-customer payments not yet reconciled, and the revenue-requirement effect of its inclusion in, or exclusion from, rate base. (d) Identify the witness whose testimony in this proceeding sponsors the treatment described in ALLCO-064(c).

ALLCO-148 Response:

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

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

Without waiving said objections, the Company responds as follows:

a) Plant constructed for interconnection projects is recorded in FERC accounts 106 and 101 at its gross cost when placed in service. CIAC begins in FERC account 252.500 as a credit. Every DER interconnection project is different and the interconnection process is typically characterized by numerous milestones over the course of construction, subject to reconciliation as the final step. The majority of customers are

responsible for 100% of the project costs, customer payments may or may not align with the milestones and are often contested by the customer causing delay and requiring substantial coordination to bring to closure. Therefore, depending on the particular circumstances of the specific project, the Company generally will apply customer payments as components of the project go into service, and may not apply some or all of the payments until the final reconciliation is complete to assure correct alignment.

b) Responses associated with the Company's response to ALLCO-059, subpart (f) addresses capital additions put in service more generically.

The statement "not included in rate base" in ALLCO-064ii, subpart (c) applies to those interconnection projects that have completed their Final Reconciliation.

c) Please refer to Exhibit CLP-ADDITIONS-4, for actual capital expenditures and in-service capital addition projects since 2017.

d) Please refer to the witnesses listed in the Company's response to ALLCO-064.