Date Filed: November 12, 2026

Witness: Danielle J. Munson
Request from: Public Utilities Regulatory Authority

Question:

(COST ALLOCATION) Audit in-Person 12. Provide, in an unlocked Excel worksheet, the worksheet prepared in response to Audit in-Person 12 for the sample of September 2025 EESCO invoices selected from the Audit Plan No. 26 documents, showing for each invoice: the vendor and a description of the service performed; the invoice amount; the rate code applied, its allocation percentage, and the calculation of that percentage; the amount allocated to CL&P; and the SFR schedule and line in which the CL&P amount is included in the Test Year.

Response:

Please refer to RRU-168, Attachment 1, for the worksheet prepared in response to Audit in-Person 12, provided in unlocked Excel format. The worksheet covers the sample of September 2025 EESCO invoices selected from the Audit Plan No. 26 documents and shows the following for each invoice: the vendor and a description of the service performed; the invoice amount; the rate code applied, its allocation percentage, and the amount allocated to CL&P.

Please refer to UPA-017-SP01, Attachment 1, for the spreadsheet containing the inter-affiliate costs allocations for services provided on audit.

Please also refer to RRU-023, Attachment 1, for each FERC Account within each SFR.