Date Filed: August 28, 2026

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

Question:
Audit Fees. Refer to WP C-3.2. Provide the calculations showing how the Rate Year 1 Adjustment was derived.

Response:

Please refer to the Company's response to OCC-366[i].

Prior Referenced Response:

---

[i] OCC-366 Question:
Audit Fees. Refer to Exhibit CLP-REVREQ-1, page 68 lines 10-13.
a. Provide the calculations for the 2026 accrued audit engagement fees.
b. Provide the 2026 year-to-date actual audit fees.
c. Provide invoices, engagement letters, supporting the interim period and rate year amount.

OCC-366 Response:

a. Please refer to OCC-366, Attachment 1, for the calculation of the 2026 accrued audit engagement fees and build-up to the Rate Year Audit Fees expense included in the Company's cost of service.

   The original Audit Fee Rate Year amount was based on the estimated engagement fee of $4.565 million compiled at the time of the filing. The actual 2026 audit engagement fee is lower by $100,000 at $4.465 million. Additionally, the allocation percentage to CL&P changed to an actual allocation of 15.69 percent from the estimated allocation of 16.06 percent. The combination of these updates results in a reduction to the Audit Fee Rate Year amount of $33,000 to $684,000. The Company plans to update its cost of service in this case to reflect actual and known and measurable adjustments identified throughout the course of this proceeding in Late File Exhibit-001.

b. CL&P has incurred actual audit fees expense of $338,380 through June 2026 YTD.

c. Please refer to OCC-366, Attachment 2 CONFIDENTIAL, for the engagement letter and OCC-366, Attachment 3 CONFIDENTIAL, for the first billing invoice for the 2026 audit.