Date Filed: October 13, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Public Utilities Regulatory Authority

Question:

(HISTORICAL COST DATA) Application, Ex. CLP-REVREQ-3; Interrog. Resp. OCC-374 and Interrog. Resp. OCC-375. Regarding the five-year historical cost presentation in Ex. CLP-REVREQ-3:

a. (i) Identify each of the schedules and each of the calendar years from 2021 through 2024 in Exhibit CLP-REVREQ-3 for which the Company contends the amounts reported are not a precise representation of the Company's actual cost; and (ii) for each, quantify the classification variance and state the actual cost data the Company can produce for those years on a basis consistent with the Test Year.
b. Explain why the Company provided Exhibit CLP-REVREQ-3 in support of the Application while describing the amounts provided in the exhibit as not precise representations of the Company's actual cost.

Response:

a. The Historical C-3.0 is provided only for informational purposes. During the preparation of the Company's cost of service, the Company performs a detailed review of the Test Year data. This detailed review is not performed for historical years where that data does not impact the Company's Test Year nor its cost of service. As a result, the data and amounts given in Exhibit CLP-REVREQ-3 are not precise.

b. The Company provided Exhibit CLP-REVREQ-3 consistent with the schedules submitted for Yankee Gas Services Company pursuant to the Settlement Agreement in Docket No. 18-05-10, which says, "Beginning with the Company's next rate case, the Company will file with its SFRs five years of historical expense data in the form of Schedule C-3.0," (See Motion 43, Joint Motion to Approve Settlement Agreement, Docket No. 18-05-10, Application of Yankee Gas Services Company d/b/a Eversource Energy to Amend its Rate Schedules, p. 12).