Date Filed: September 02, 2026

Witness: David L. Gladey and Jeffrey Richard
Request from: Public Utilities Regulatory Authority

Question:

(PFAFF-Capital Additions) Application, Ex. CLP-ADDITIONS-9; Ex. CLP-ADDITIONS-1 (Prefiled Testimony of Capital Additions Panel). Refer to the statement made on page 71 of this testimony that, "the Company has produced documentation in Exhibit CLP-ADDITIONS-9, to demonstrate that the non-billable capital costs incurred between 2017 and 2025 in relation to make ready work were reasonably and prudently incurred."

a. Reconcile the statement quoted above with the footnote on page 149, which states, "Consistent with the Final Decision of Docket 19-01-52RE01, Order No. 15, issued on May 11, 2022, Eversource began maintaining detailed records of costs attributed to the regulatory asset, including billable and non-billable make ready costs. Where make-ready costs are classified as non-billable, the underlying basis for that determination is documented. If work was performed prior to May 11, 2022, the Company has noted 'Prior to 5/11/2022' as there were no reasons documented at that time"
b. Is the documentation for non-billable capital costs in relation to make-ready work only applicable to the activity after May 11, 2022?
c. If the response to subpart (b) is not an unqualified acknowledgement, explain the documentation that the Company has provided in Exhibit CLP-ADDITIONS-9, related to activity that was performed prior to May 11, 2022.
d. If the response to subpart (b) is an unqualified acknowledgement, state whether, and the extent to which, the Company attempted to identify reasons for the costs incurred prior to May 11, 2022.
e. Confirm or clarify that the "produced documentation in Exhibit CLP-ADDITIONS-9, to demonstrate that the non-billable capital costs incurred between 2017 and 2025 in relation to make ready work were reasonably and prudently incurred" is comprised of the narrative information included within the Exhibit CLP-ADDITIONS-9 (e.g., the "Power Survey Attachment Comments").

Response:

a. In its May 11, 2022, Final Decision issued in Docket No. 19-01-52RE01 ("Docket No. 19-01-52RE01 Decision"), PURA established a regulatory asset for non-billable make-ready work and directed Eversource to record and maintain detailed records of the underlying cause of any non-billable make-ready costs that have been booked to the regulatory asset. See Docket No. 19-01-52RE01, Decision, at 45. Eversource's compliance with this new

directive, effective as of May 11, 2022, is reflected in Exhibit CLP-ADDITIONS-9, where the Company provides the requested information for post-May 11, 2022, non-billable make-ready work in separate columns. Eversource gathered the necessary information to comply with this directive from the relevant, corresponding work orders listed in this exhibit. In addition, there is no retroactive element of this directive in the Docket No. 19-01-52RE01, Decision. It would be a substantial undertaking to review years' worth of make-ready work orders from the date of Docket No. 19-01-52RE01, Decision back to the Company's last rate case just to pull information from each work order listed in Exhibit CLP-ADDITIONS-9, on the underlying cause for the non-billable make-ready work. These two statements are not inconsistent.

b. Please refer to the Company's response to subpart (a) above.

c. Please refer to the Company's response to subpart (a) above.

d. N/A.

e. Eversource clarifies that the entire Exhibit CLP-ADDITIONS-9, comprises the "produced documentation . . . to demonstrate that the non-billable capital costs incurred between 2017 and 2025 in relation to make ready work were reasonably and prudently incurred." Additionally, the Company has provided project documentation, as it has for all other capital projects in this proceeding in Exhibit CLP-ADDITIONS-4, CLP-ADDITIONS-5, and CLP-ADDITIONS-6, detailing project costs and supporting documentation for each project. In Exhibit CLP-ADDITIONS-9, the Company has produced detailed accounting records such as FERC Account, Funding Project information, as well as Work Order, Work Order Description, and In-Service Date information. The associated project documentation for Funding Project 495802 is provided within Exhibit CLP-ADDITIONS-6. Please refer to CLP-ADDITIONS-4, tabs "Annual Projects Pre 2022" and "Annual Projects Post 2022", and Project 495802 can be shown in Column B of the excel. Column P and Column K of the same excel tabs, respectively, provide the reference to the folder of the project documentation within Exhibit CLP-ADDITIONS-6.