STATE OF CONNECTICUT
PUBLIC UTILITIES REGULATORY AUTHORITY

APPLICATION OF THE CONNECTICUT LIGHT AND POWER COMPANY D/B/A EVERSOURCE ENERGY TO AMEND ITS RATE SCHEDULES	: : : :	DOCKET NO. 26-05-10 NOVEMBER 12, 2026

MOTION NOS. 84 AND 99 — ALLCO FINANCE LIMITED'S TABLE 2 (OFFER OF PROOF) PURSUANT TO THE AUTHORITY'S NOVEMBER 2, 2026 RULING

Allco Finance Limited ("Allco") submits herewith Table 2, in the form prescribed by the Authority's November 2, 2026 ruling on Motion Nos. 84 and 99 (the "Ruling"), for each interrogatory or subpart as to which it seeks to compel an answer. This submission explains one development the Authority should have before it when it takes up the motions. Since the Ruling, the Company has abandoned the objections the Ruling addressed and has substituted a new one, which it has now interposed in every Allco interrogatory it has refused to answer since. Allco respectfully asks that the Authority's decision on Motion Nos. 84 and 99 reach the reformulated objection as well, for the reasons set out below, so that the parties do not return in December with the same dispute under a new label.

1. **What the Ruling decided.**

The Ruling held that the 2021 Settlement Agreement "does not expressly or impliedly prohibit Allco from participating in dockets in which Allco is an intervenor, particularly where the docket relates to setting future rates for a utility"; that "[p]otential harm to Eversource's position in federal court is not a cognizable basis for excluding otherwise admissible evidence"; and that the Company "must assert a recognized privilege[] or demonstrate that the information is irrelevant." Ruling at 5. It also corrected the Company's reading of *Office of Consumer Counsel v. Department of Public Utility Control*, 44 Conn. Supp. 21 (1994): that case "does not support" the proposition that discovery is limited to what is "material and necessary," and instead affirms that "it is not grounds for objection that the information or documents sought through discovery will be inadmissible at the hearing if the information sought appears reasonably calculated to lead to the discovery of admissible evidence." Ruling at 5 n.6. The Authority then directed each side to file a table — the Company, an objection type and legal authority for each interrogatory or subpart; Allco, an offer of proof and a description of relevance — by November 12, 2026.

2. What the Company did next.

The Company's responses filed on November 3 (Sets Fifteen, Seventeen and Eighteen, ALLCO-195 through -206, -217 through -222 and -223 through -233) and November 5 (Set Nineteen, ALLCO-234 through -240) — the first responses served after the Ruling — no longer invoke the 2021 Settlement Agreement, the federal stay, or prejudice to the Company's federal defense. In their place is a single paragraph, repeated verbatim in each refused response with only the descriptive phrase changed, stating that the request "is not probative of any material or disputed issue relevant to the Company's application in this proceeding, which PURA is conducting as a general distribution rate proceeding pursuant to Conn. Gen. Stat. § 16-19 to amend the Company's base-rate schedules," followed by the same string of authorities in the same order: General Statutes § 4-178(1); Conn. Agencies Regs. § 16-1-38(a); *United Technologies Corp. v. Commission on Human Rights & Opportunities*, 72 Conn. App. 212, 229 (2002); *Dotson v. Hartford Roman Catholic Diocesan Corp*., 2011 WL 1021745 (Conn. Super. Ct. Feb. 17, 2011) (citing *Berger v. Cuomo*, 230 Conn. 1, 7 (1994)); General Statutes § 4-177c(a)(1); *J. Pub. Co. v. Hartford Courant Co*., 261 Conn. 673, 681 (2002); Practice Book § 13-2; *Salmon v. Department of Public Health & Addiction Services*, 259 Conn. 288, 316 (2002); *Mfr.'s Advert., Inc. v. Pancoast*, 4 Conn. Cir. Ct. 668, 670 (1967); *Office of Consumer Counsel v. DPUC*, 44 Conn. Supp. at 26–27; and "the statutory 350-day timeframe." *See* ALLCO-195 to -206, -217 to -222, -223, -224, -227, -230 to -233 (Nov. 3, 2026); ALLCO-234, -235, -236 (Nov. 5, 2026) — twenty-eight responses in all. Four further responses (ALLCO-237 to -240) are refused as "unduly repetitious" of prior responses, among them ALLCO-176, which the Company itself refused to answer. Each of these responses lists its witness as "Counsel." In the same filings the Company gave non-answers to ALLCO-178(c) through (f), ALLCO-209(c) and (d), and ALLCO-226, which are included in Table 2.

3. Why the reformulated objection should be overruled too.

First, it is the objection the Ruling has already examined. Its centerpiece is the "material and necessary" formulation drawn from *Office of Consumer Counsel v. DPUC* and from Superior Court civil cases construing Practice Book § 13-2, and the Ruling has held, in footnote 6, that the case does not bear that reading. The Practice Book and the civil-discovery decisions the Company cites (*Berger, Dotson, J. Pub. Co., Pancoast*) govern discovery in the Superior

Court. Discovery in a contested case before the Authority is governed by General Statutes §§ 4-177a(d) and 4-177c(a) and by the Authority's own regulations, under which an intervenor is entitled "to inspect and copy records, physical evidence, papers and documents, to introduce evidence, and to argue and cross-examine." Sections 4-178(1) and 16-1-38(a) — the only administrative provisions the objection cites — concern the exclusion of evidence at hearing, not the scope of discovery, and *Salmon* likewise addresses admissibility at trial. The objection therefore supplies no standard the Authority has not already considered.

Second, it is not the particularized showing the Ruling requires. The Authority asked the Company for an objection type and a legal authority for each interrogatory or subpart. A paragraph that is identical across twenty-eight responses — the same sentence, the same citations, with "the final accounting or true-up for interconnection projects," "the removal of language from Standard Interconnection Agreements," or "the Company's RTAC requirements" inserted as the case may be — does not "demonstrate that the information is irrelevant" to anything; it asserts the conclusion. Allco's Table 2, by contrast, states for each item what the answer is expected to show, by reference to the Company's own responses and exhibits, and the rate-case issue to which it is material.

Third, the subject matter is a rate-base issue in this case, on the Company's own filings. On November 5 the Company produced, as Attachment 1 to ALLCO-178, a schedule of forty-seven distributed-generation interconnection funding projects reporting $32.9 million of capital expenditure, $24.4 million of customer payments, and "ESI Capital Additions" for the periods 2021 through September 2025 — the capital-additions periods of this application — totaling $17,677,902. For thirteen of those projects the customer's payment equals or exceeds the entire capital expenditure, yet the schedule reports $5.5 million of additions for them; for one, the schedule reports additions in 2022 equal to the project's full gross cost although the customer paid more than that cost. Whether the customer contribution is netted against the plant the Company proposes to put in rate base is a question the Company has now declined to answer twice (ALLCO-131(c); ALLCO-209(c) and (d)), and the interrogatories it now calls irrelevant — the final-accounting and true-up practice (ALLCO-234), the removal of the cost-estimate accuracy clause (ALLCO-235), the charges for Company-owned equipment billed to customers (ALLCO-236), the overhead loaders inside the SHARE estimates and the accounting for SHARE

participant payments (ALLCO-237 to -240), and the collections, balances and refunds of customer funds (ALLCO-178, -226, -230) — all go to how much of a customer-funded interconnection ends up as contribution in aid of construction and how much as plant on which the Company earns a return. Three of them follow up prefiled testimony of other intervenors in this docket (Verogy Holdings, October 21, 2026, at 7, 11–14; Earthlight Technologies at 14–15) that the Authority will have to weigh. An inquiry into the accounting for $17.7 million of capital additions in a general rate case is not a "fishing expedition."

Fourth, the "unduly repetitious" objection to ALLCO-237 through -240 rests on responses that were themselves refused. ALLCO-176 — cited as a prior response for each of the four — was answered with the federal-litigation and "Allco-specific" objections the Ruling has now set aside; a question cannot be repetitious of one that was never answered. ALLCO-237 (each loader within the SHARE estimates, reconciled to the $47.6 million and $275 million figures in Exhibit CLP-TSP-3) has not been asked before in any form, and ALLCO-238 asks two things — whether the $/kW fee is computed on loaded or direct cost, and whether it is trued up to actual cost — that the formula given in ALLCO-011 does not address.

Fifth, the statutory timetable is not a ground of objection. The Company's application was filed under a 350-day schedule known to it when it filed; the responses at issue are to interrogatories served between October 13 and October 22, 2026, within the schedule the Authority set; and the time the Company has spent restating the same objection in dozens of responses would have sufficed to answer them. If the schedule is the concern, the remedy is answers, not objections.

Sixth, the responses are sponsored by no witness. Each lists "Counsel" where the Company's other responses identify the employee who can be examined on them. The assertions of burden and irrelevance in these responses are therefore assertions no witness will stand behind at hearing, and the Authority should give them the weight that fact deserves.

Seventh, the interrogatories test whether the Company is recovering the same overhead more than once — and therefore earning more than its authorized return. The distribution rates the Authority approved, and the rates proposed here, recover the Company's administrative and general, engineering, supervision and employee-benefit costs from all customers on a cost of service that includes those costs. The percentage loaders the Company applies to interconnection

work recover the same categories of cost a second time from the interconnecting generator (ALLCO-147; ALLCO-161(f): "no incremental labor costs"; ALLCO-226), and the Company has not identified any credit of loader revenue to the cost of service or any netting of the loaded contributions against the plant on which it earns a return (ALLCO-131(c); ALLCO-209(c)–(d); ALLCO-148). If the loader revenue is retained and the plant is carried at gross, the Company earns its authorized return on rate base and, in addition, the loaders — a return above the authorized level that the revenue requirement in this case does not reflect. The SHARE program raises the possibility of a third recovery: the SHARE estimates on which DER participants will be charged a fixed $/kW fee include the same loaders (ALLCO-237, -238), and the SHARE plant itself is proposed for rate base (ALLCO-240). The same question arises on the system side. The Company has told the Authority that treating distributed generation as unregistered "load reducers" reduces the wholesale load obligations — Regional Network Service, capacity and energy — that its customers pay for (ALLCO-040, -041, -087). If those reductions are not credited to customers in the annual Rate Adjustment Mechanism dockets, which Allco believes they are not based upon Allco's prior participation in RAM dockets, the Company retains a benefit that distributed generators create and that its rates do not reflect. Each of these is a question about whether the Company's earnings exceed the return the Authority sets in this proceeding; and whether double or triple recovery of the same overhead inflates the revenue requirement at issue in this proceeding. The Authority cannot determine an appropriate return on equity, or evaluate the Company's proposed ROE, or evaluate the revenue requirements, without knowing whether cost recovery outside base rates is already supplementing it. That is the relevance of the Set Eighteen and Nineteen interrogatories the Company calls irrelevant, and it is squarely a § 16-19e inquiry.

Eighth, the Set Fifteen and Seventeen interrogatories on load settlement, coincident peaks and behind-the-meter generation (ALLCO-195 through -206, -217 through -222) are not an attempt to re-set transmission, capacity or supply rates in this docket. Allco concedes those are set elsewhere. They are relevant because the same data are inputs to four things this case decides. First, they are relevant for the same reason questions about overhead are relevant. Are the Company's earnings supplemented, outside base rates, by its accounting for load reducers and other generation behind the ISO-NE settlement meter? The Authority cannot determine an appropriate return on equity, or evaluate the Company's proposed ROE, or evaluate the revenue

requirements, without knowing whether cost recovery outside base rates is already supplementing it. Second, the Company itself identified the twelve monthly coincident peaks it uses for RNS/LNS/TAC billing as the demand allocators of its allocated cost-of-service study — its response to ALLCO-088(b) cross-references CIEC-020, Attachment 1, whose face states that the class coincident peaks are "Used in the ACOS Model, tab Allocator_Input." A question about that data set is a question about how the distribution revenue requirement is divided among classes. Third, the Company produced, in ALLCO-088, Attachment 1, an estimate of distributed solar output at the ISO-NE peak hour that is zero megawatts in nine months of the Test Year, and then stated that it "has not expressly estimated" the effect of behind-the-meter generation on peaks, load obligations or billing determinants. The Authority cannot weigh the Company's interconnection cost claims — or its own interrogatories on distributed generation (RRU-055, RRU-079, OCC-936) — against an estimate that assigns the resource almost no value without the profile and method behind it and the figures at the Company's own monthly system peaks, which is what ALLCO-219 and -220 ask for. Fourth, the ratio between the wholesale load settled to the Company's system and its metered retail sales measures distribution losses, company use and unbilled energy — distribution-system quantities that the cost-of-service study expands for at each voltage level and that the capital program approved here changes; the Company produced the 8,760 hourly wholesale loads (ALLCO-063, Attachment 1) and the retail sales (CIEC-020, Attachment 2) but refused to state the two totals or the loss factor between them (ALLCO-152(b)–(c)), saying only that it "does not apply a static value." That is a refusal to state a number the Company must have. The Company answered the first-round questions on each of these subjects "without waiving" its objection; the objection is therefore not that the subject is outside the case but that the Company prefers not to answer the follow-up its first answers invited.

4. Allco Attempted To Engage The Company To Resolve Differences.

The Ruling stated: "The Authority also encourages and expects Allco and Eversource to engage in good faith efforts to resolve such disputes to the extent possible." Ruling at 1. On November 5, 2026, Allco wrote to the Company's counsel to engage in good faith efforts to resolve such disputes to the extent possible. Allco wrote, see Exhibit 1:

Hello Erick,

> I'm assuming by now that you have read PURA's discovery order in 26-05-10. PURA has asked CL&P and Allco try to resolve the issues raised with PURA. CL&P has raised issues based upon Allco v. CL&P, No. 3:26-cv-01277.
>
> As a result, I am assuming that you wish to be included in any discussions. Please let me know when is a good time for a video conference with CL&P discuss what issues can be resolved between Allco and CL&P.
>
> Regards
> Tom
>
> On November 5, 2026, the Company's counsel wrote back:
>
> Tom,
> We will discuss this with Eversource and follow up with you.
> Best,
> Jeff

As of the filing of this submission, there has been no follow-up from the Company. Allco remains willing to confer with the Company in the good-faith effort the Ruling encourages.

5. Relief requested.

Allco respectfully requests that, when the Authority rules on Motion Nos. 84 and 99 on the basis of Tables 1 and 2, it (1) overrule the reformulated relevance objection described above as to every Allco interrogatory in which it has been interposed since November 2, 2026, and direct that it not be repeated; (2) overrule the "unduly repetitious" objection as to ALLCO-237 through -240; (3) order complete, data-inclusive responses to each item in Table 2, in native format where schedules are requested, within five business days of the ruling; and (4) grant Allco leave to supplement its prefiled testimony within ten days of receiving any response so compelled. Allco presents the Set Thirteen, Fifteen, Sixteen, Seventeen, Eighteen and Nineteen responses in the same Table 2 form in its Third Motion to Compel, filed herewith, and asks that the Authority rule on them together with Motion Nos. 84 and 99.

Respectfully submitted,

ALLCO FINANCE LIMITED

By: *<u>/s/ Thomas Melone</u>*
Thomas Melone, Esq. (Juris No. 438879)
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Enclosures: Exhibit 1 (November 5, 2026 correspondence); Table 2 — Allco Finance Limited's Offer of Proof (Motion Nos. 84 and 99); Allco Finance Limited's Third Motion to Compel with Table 2
cc: Service List

CERTIFICATION

This is to certify that on this 12th day of November, 2026, this submission, the enclosed Table 2 and Exhibit 1 were filed with the Public Utilities Regulatory Authority and copies were served upon each person designated on the Authority's official service list in this proceeding, in accordance with R.C.S.A. § 16-1-15.

/s/ Thomas Melone
Thomas Melone

EXHIBIT 1

Gmail Thomas Melone <thomas.melone@gmail.com>

PURA 26-05-10

Mueller, Jeff <jmueller@daypitney.com> Thu, Nov 5, 2026 at 4:47 PM
To: Thomas Melone <thomas.melone@gmail.com>, "Sandler, Erick M." <emsandler@daypitney.com>
Cc: "Lum, Alex" <alum@daypitney.com>, "Lerner, Johanna S." <jlerner@daypitney.com>

Tom,

We will discuss this with Eversource and follow up with you.

Best,

Jeff

Jeffrey P. (Jeff) Mueller
Attorney at Law | Attorney Bio

195 Church Street, 15th Floor
New Haven, CT 06510

E: jmueller@daypitney.com
D: 860.275.0164 | M: 203.444.5207 | F: 860.881.2625

From: Thomas Melone <thomas.melone@gmail.com>
Sent: Thursday, November 5, 2026 8:30 AM
To: Sandler, Erick M. <emsandler@daypitney.com>
Cc: Mueller, Jeff <jmueller@daypitney.com>; Lum, Alex <alum@daypitney.com>; Lerner, Johanna S. <jlerner@daypitney.com>
Subject: PURA 26-05-10

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Hello Erick,

I'm assuming by now that you have read PURA's discovery order in 26-05-10. PURA has asked CL&P and Allco try to resolve the issues raised with PURA. CL&P has raised issues based upon Allco v. CL&P, No. 3:26-cv-01277.

As a result, I am assuming that you wish to be included in any discussions. Please let me know when is a good time for a video conference with CL&P discuss what issues can be resolved between Allco and CL&P.

Regards

Tom

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APPLICATION OF THE CONNECTICUT LIGHT AND POWER COMPANY D/B/A EVERSOURCE ENERGY TO AMEND ITS RATE SCHEDULES	:	DOCKET NO. 26-05-10
	:	NOVEMBER 12, 2026

ALLCO FINANCE LIMITED'S OFFER OF PROOF (TABLE 2) IN RESPONSE TO THE AUTHORITY'S NOVEMBER 2, 2026 RULING ON MOTION NOS. 84 AND 99

Pursuant to the Authority's November 2, 2026 ruling on Motion Nos. 84 and 99, Allco Finance Limited ("Allco") submits the following Table 2 for each interrogatory, or part of an interrogatory, as to which it seeks to compel an answer. The "Information Sought" column states what the interrogatory asks that the Company has not provided; the "Offer of Proof" column states what Allco expects the answer to show, by reference to the Company's own responses and filings in this docket; and the "Description of Relevance" column states the issue in this proceeding to which the information is material. The ruling having held that potential prejudice to the Company in other litigation "is not a cognizable basis for excluding otherwise admissible evidence," and that the Company "must assert a recognized privilege[] or demonstrate that the information is irrelevant," Allco addresses relevance and materiality only; the Company has asserted no privilege as to any item below.

Supplemental offer of proof applicable to each interconnection-fund item below. ALLCO-178, Attachment 1 (filed Nov. 5, 2026) now shows, for 47 customer-funded DG interconnection projects, capital expenditure of $32.9M, customer payments of $24.4M and "ESI Capital Additions" for 2021–Sept. 2025 of $17,677,902 — including $5.5M of additions on 13 projects whose customers paid the entire capital cost (e.g., CD01163: $996,920 of 2022 additions on a project the customer paid $1,021,905 for). Whether those customer payments are netted against the plant on which the Company proposes to earn a return is the question ALLCO-131(c) and ALLCO-209(c)–(d) asked and the Company has not answered (ALLCO-209, filed Nov. 2 and compiled Nov. 6, 2026). The Company's own schedule thus places the accounting for customer-funded interconnection plant squarely within the capital additions and rate base at issue in this application. And in RRU-137 (Nov. 3, 2026) the Company states that "[c]ash is received from customers and other sources and is used to fund working-capital requirements [and] construction expenditures," with short-term debt used only to "bridge the difference" — while RRU-137, Attachment 1 shows CL&P's short-term debt at $0 in every quarter of 2025 against $23.6 million of customer advances in Account 252500 (ALLCO-001): the customer funds are the working capital, and their cost-free use is a rate-case quantity. The monthly trial balances the Company filed on November 6 (RRU-140, Attachments 1–7) confirm the pattern at the account level: Accounts 252500 and 252010 together held $9.8 million of customer advances at December 2023, $12.6 million at December 2024, $36.7 million at December 2025 and $53.0 million at August 2026, while the intercompany notes payable (Account 23301X) fell from $457 million (Dec. 2023) and $280 million (Dec. 2024) to zero throughout 2025 and were drawn again to $263.9 million by August 2026. The 2024 and 2025 trial balances were produced as PDF only, and

the 2025 attachment omits the Account 252 lines at the page 6/7 break; the December 2025 figures are taken from the opening balances in the 2026 workbook.

A. Motion No. 84 (Sets One, Five, Six, Eight, Nine and Eleven)

Interrogatory No.	Subpart	Information Sought	Offer of Proof	Description of Relevance
ALLCO-002	all	Total amount collected from interconnection customers in each year 2018–2025 (annual flows, not year-end balances) and the schedules/workpapers through which those amounts reach rate base and the revenue requirement.	The Company's own responses show the collections are large and unreconciled: Account 252500 held ($5.57M) at Dec. 2018, ($25.4M) at Dec. 2021, ($23.6M) at Dec. 2025 and ($28.28M) at June 2026 (ALLCO-001); advances are commingled, earn no interest, and are "not reflected within the Company's cash working capital or lead-lag analysis" (ALLCO-157); CIAC is applied to plant only "at the time of final project billing and reconciliation" (ALLCO-059; ALLCO-148(a)). The annual flows will show how much customer money enters each year and how little is applied or refunded. See also ALLCO-178, Att. 1 (Nov. 5, 2026): $17,677,902 of ESI capital additions on 47 customer-funded DG projects, $5.5M of it on 13 projects paid for entirely by the customer.	Rate base and cash working capital: whether customer-funded plant sits in plant in service at gross cost while the offsetting CIAC remains in a liability account that is neither deducted from rate base nor credited in the lead-lag study (Schedules B-1.0, B-6.1; ALLCO-148). The Authority must know the annual amounts to test the Company's rate base and working-capital claims.
ALLCO-004	all	Year-end balances (2019–2025) of refund obligations to interconnection customers that the Company confirms are "recorded as a liability on the Company's books until the payment is issued," and the account in which they are recorded.	The Company admits the liability exists (ALLCO-004) and that the Interconnection Agreement requires payment "within thirty (30) days of the provision of the final accounting report" (ALLCO-179(d)); its own December 2024 Final Accounting Reports computed $257,260.19 of refunds for four Allco clusters, and its October 27 ledger production (ALLCO-059-SP01, Att. 1) shows no refund entry for any of them through 2025 and Account 252500 balances still open on two. The balances will show the size of the computed-but-unpaid refund liability across all customers. See also ALLCO-178, Att. 1 (Nov. 5, 2026): $17,677,902 of ESI capital additions on 47 customer-funded DG projects, $5.5M of it on 13 projects paid for entirely by the customer.	Rate base, working capital and prudence: a liability the Company carries for years without payment or interest is customer money used as cost-free capital; its balance must be known to determine the proper rate-base deduction and lead-lag treatment, and the delay bears on the reasonableness of the Company's customer-service practices (Conn. Gen. Stat. §§ 16-11, 16-19e).
ALLCO-005	all	Aging schedule of unpaid refunds (project, date determined, amount, reason for nonpayment).	See ALLCO-004. The Interconnection Customer Coalition's witnesses describe final accountings delivered years late and refunds withheld until all of a developer's projects are settled together	Same as ALLCO-004; the aging shows the period during which the Company holds the money and the ratepayer/customer effect of the delay.

Interrogatory No.	Subpart	Information Sought	Offer of Proof	Description of Relevance
			(Verogy Testimony at 6–8); the Company's own four Allco cluster refunds, computed December 2024, remain unpaid on its ledger. The schedule will show the pattern is systemic.	
ALLCO-007	all	Counts of applications pending more than one, three and five years and identification of the five-year cohort.	The Company has since admitted 23 Level 2 applications pending more than five years and 56 in the five-year category (ALLCO-120) but refuses to identify them (ALLCO-183(b)–(d)); it keeps no historical queue snapshots (BETP-015) and no single dataset linking applications, programs and planning (BETP-017). The list will show which applications have been held, for how long, and on what ground.	Prudence and the proposed interconnection performance metric (Exhibit CLP-CUSTOMER-1 at 34) and the Transmission and Distribution System Plan for which recovery is sought (Exhibit CLP-TSP-2): the Authority cannot evaluate a performance metric or the need for queue-related investment without the pendency data.
ALLCO-017	all	The 2026 PowerClerk execution-date data the Company admits it now records, and the countersignature interval for agreements generally.	The Company states it "does not track" countersignature timing but that "the execution dates are now recorded" in PowerClerk since early 2026 (ALLCO-017; ALLCO-121(d)). The data will show the interval between generator execution and Company countersignature.	The Guideline timelines the Company proposes to be measured on, and the prudence of its interconnection administration; also bears on when customer-funded plant and CIAC are recognized.
ALLCO-018	all	Whether executive/incentive compensation and Eversource Energy Service Company charges are included in the overhead loaders applied to interconnection customers, and the components and rates of each loader.	The Company denied only "executive management" compensation; its methodology document (ALLCO-102, Att. 1) confirms the payroll-benefit and service-company loaders (ZPB, ZGS) carry pension, benefit and service-company costs and that AS&E carries Legal and Plant Accounting; RRU-079 and RRU-055 set out the components of the 26.41% service-company overhead rate; the ALLCO-059-SP01 ledger shows the loaders by cost element (ZEL, ZAS, ZES, ZGS, ZLO, ZMI, ZNP, ZPB, ZST, ZVE) at 21.6%–48% of direct cost on the Allco clusters, without the percentages. The components will show what the loaders recover and whether the same costs are in base rates.	Revenue requirement and clearing accounts: whether costs recovered from interconnection customers through loaders are also recovered from all customers through base rates (double recovery), and whether loader recoveries are credited back to the clearing work orders (ALLCO-161(f): "no incremental labor costs in either scenario"). Directly tests Schedule C-3.0 and the C-3 workpapers.
ALLCO-059	(d), (f) and the reconciliations to ALLCO-002 and	For each CIAC project: the base construction component, each overhead/loader component and percentage, and any tax gross-up (d); whether the amount has been finally accounted, trued up or refunded, with amount, date and interest (f); and reconciliation of the schedule to the ALLCO-002 totals and to the $35,961,000 "Deferred Taxes on CIAC, Net	The October 27 supplement (Att. 1) is the Company's DG capital ledger; it gives (a)–(c) and (e) but not (d) or (f). Tested against the four Allco Final Accounting Reports it shows: the percentage "CIAC fee" ($222,849.75 on four clusters) recorded nowhere in the project accounts; none of the $257,260.19 of computed refunds paid through 2025; $115,428.30 of customer money credited in	Rate base (customer-funded plant at gross; Account 252500 not deducted), the deferred-tax-on-CIAC balance the Company places in rate base (Schedule B-1.0), O&M expense (customer money credited to Account 593), and the reasonableness of the loaders — each a component of the revenue requirement under review.

Interrogatory No.	Subpart	Information Sought	Offer of Proof	Description of Relevance
	Schedule B-1.0	of Gross-up" in rate base.	2023 to Account 593000 (maintenance expense); a $269,518.70 vendor invoice paid out of the Account 252500 deposit; contributions carried as "CIAC – Taxable" notwithstanding Form 556; and construction totals that differ from the Reports by $84,984 and roughly $104,000 on two clusters. Only (d), (f) and the reconciliation will show where the money went. See also ALLCO-178, Att. 1 (Nov. 5, 2026): $17,677,902 of ESI capital additions on 47 customer-funded DG projects, $5.5M of it on 13 projects paid for entirely by the customer.	
ALLCO-060	(a)–(e) as written	Overhead charges billed to, credited to, and retained from interconnection customers under each loader, by year.	The response answers only about the CIAC tax adder, which was not asked. The ALLCO-059-SP01 ledger shows loaders charged to customer-funded work orders; ALLCO-161(f) states there are "no incremental labor costs" in customer-funded work; RRU-033, Att. 1 discloses the Company's standard loader rates (AS&E 1.43%; non-productive 13.95%; payroll benefit 23.24%; vehicle 18%; stores 14%). The answer will show the amounts collected under each loader and whether they were credited to the clearing accounts.	Revenue requirement: whether loader recoveries from customer-funded work reduce the overhead pools recovered in base rates (clearing-account credits) or are retained — the double-recovery question that determines whether the C-3 overhead pools are overstated.
ALLCO-064	DG/QF share and loader-attributable share	The portion of the $9.3M of CIAC tax gross-ups (on $97.8M of CIAC, 2017–2025; Att. 1) collected from distributed-generation and qualifying-facility customers, and the portion attributable to the overhead loaders.	The Company admits the Adder "was calculated based on the full cost estimate of the project, including the Company's construction overhead costs and loaders," that the "Gross-Up Refund" column is zero in every month, that a refund of overpaid estimate "does not include a pro-rated CIAC Tax Adder," and that it "does not track" the Adder collected from DG customers (ALLCO-064; ALLCO-147(d)–(g)). The shares will quantify a gross-up collected on overhead that was never incurred and never refunded. See also ALLCO-178, Att. 1 (Nov. 5, 2026): $17,677,902 of ESI capital additions on 47 customer-funded DG projects, $5.5M of it on 13 projects paid for entirely by the customer.	Rate base and revenue requirement: the deferred taxes on CIAC sit in Account 282 and Schedules B-1.0/B-6.1; a gross-up collected on estimated cost and retained after the estimate is refunded overstates the balance on which the Company earns and is a customer overcharge the Authority should quantify.
ALLCO-101	all	General-ledger detail and backup for each expenditure charged to the four Allco clusters (requested of the Company since August 5,	The Company produced invoice-, receipt- and timesheet-level substantiation of storm costs to OCC and EOE in this docket; its methodology	A test, on the only completed final accountings in the record, of whether the Company's interconnection charges are

Interrogatory No.	Subpart	Information Sought	Offer of Proof	Description of Relevance
		2025).	document describes charges accumulated at the work-order level by cost element (ALLCO-102, Att. 1); the October 27 ledger production proves the work-order detail exists. The backup will show whether the amounts billed in the Final Accounting Reports (which exceed the ledger on two clusters) are supported.	supported by its books — the prudence of a practice the Company applies to every interconnection customer and proposes to be measured on.
ALLCO-102	(a), (c), (d)	The persons who established, calculated, approved or revised each overhead loader percentage; the derivation of each rate; and any review before 2024.	The response names four departments and no person, states no rate and no derivation. RRU-079/RRU-055 show the Company can state components and derivations when the Authority asks. The answer will identify who set the rates and on what basis.	Reasonableness of the loaders and of the overhead pools in Schedule C-3.0; the Authority cannot assess a rate whose derivation and approver the applicant will not state.
ALLCO-104	all	Who prepared and approved the December 2024 Final Accounting Reports, and who decided whether and when to pay the refunds they computed.	The Company confirms refund obligations are recorded as liabilities until paid (ALLCO-004) and must be paid within 30 days (ALLCO-179(d)); the Reports were issued December 2024; the ledger shows no payment through 2025. The answer will identify the persons responsible for the liability and the decision not to discharge it.	Prudence and customer-service practice (§§ 16-11, 16-19e); the Company proposes recovery of the interconnection customer-service function (Exhibit CLP-CUSTOMER-1) and the persons who administer it are the witnesses to how it operates.
ALLCO-105	all	What became of the Company's November 20, 2020 written statement that actual overhead was "around $100,500 versus an original estimate of $253,876" and the refund "on the order of $125,000."	The Company's manager wrote those words; the December 2024 Report for the same cluster shows a refund of $69,762.23 and the ledger shows loaders of $155,042 on the funding project. The answer will show how an estimate of $253,876 became an actual of $100,500 and then a different number four years later.	Accuracy of the Company's overhead estimates and the reasonableness of the percentage loaders — the ICC witnesses raise the same +/-25% accuracy issue (Verogy Testimony at 9–12); goes to the prudence of a charge the Company proposes to continue.
ALLCO-106	all	Every comparison the Company has made of actual to estimated overhead, "for a single project or in the aggregate."	The Company states loader rates are "calculated annually" from "historical costs or budgeted information" (ALLCO-102); the November 2020 e-mail is one such comparison; the Final Accounting Reports are four more. The answer (yes, no, or a list) will show whether the Company has ever tested what its loaders collect against what the work costs.	Reasonableness of the loaders and of the overhead pools; not Allco-specific.
ALLCO-107	all, incl. (e)	Definition and components of the "Overhead Linework" line item the Company bills, and aggregate annual amounts billed under it to all customers (e).	The Fisk Report bills "Overhead Linework $232,474.22"; the ledger for the same project shows no such cost element and total loaders of $155,042. The answer will show what the line item is and how much is billed under it docket-wide.	A billed charge the Company has never defined on this record; relevance to revenue requirement and clearing accounts is the same as ALLCO-060.
ALLCO-108	(a)–(d)	Account, balance and rate-base treatment of	ALLCO-157 answers part: advances are	Cash working capital and rate base (Schedule

Interrogatory No.	Subpart	Information Sought	Offer of Proof	Description of Relevance
		computed-but-unpaid refunds; earnings realized on interconnection funds held.	commingled, earn no interest, and are excluded from lead-lag; ALLCO-179(c) again cross-references it. The balances and the earnings will show the cost-free capital the Company derives from customer funds. See also ALLCO-178, Att. 1 (Nov. 5, 2026): $17,677,902 of ESI capital additions on 47 customer-funded DG projects, $5.5M of it on 13 projects paid for entirely by the customer.	B-1.0; lead-lag study).
ALLCO-110	(b), (c)	The population of Form 556 (qualifying-facility) customers from whom a CIAC "fee" was collected and later refunded, and the policy.	The Company's Reports state "CIAC Fee is being refunded in full" because Form 556 was submitted; the fee ($222,849.75 on four clusters) appears nowhere in the project ledger; ALLCO-147 confirms no Adder is refunded when an estimate is refunded. The answer will show how much tax-related money is collected from exempt customers and held without interest.	Deferred-tax-on-CIAC balance in rate base; working capital; prudence. Subparts (b)–(c) concern every qualifying facility, not Allco.
ALLCO-111	all	Whether the construction work-order records required by 18 C.F.R. Part 101, Electric Plant Instruction 4(C), exist for customer-funded projects and are furnished to customers who request substantiation; requests received.	The October 27 ledger production shows work-order records exist; ALLCO-181 and ICC testimony (Earthlight at 8, 12) show the Company declines to itemize charges for customers. The answer will show the Company's recordkeeping and substantiation practice as a class.	Prudence and customer-service practice; compliance with the Uniform System of Accounts the Authority enforces.
ALLCO-112	all	Schedule of final accountings performed (from the systems in which they are prepared, not PowerClerk).	The Company performs final accountings manually in "multiple systems" (ALLCO-103), issued four in December 2024, and refuses even the count of completed projects without one (ALLCO-208). The schedule will show the backlog and the interval between completion and accounting.	Rate base (plant at gross pending reconciliation — ALLCO-148) and prudence; the ICC witnesses put the delay at years.
ALLCO-113	all	Complaints and disputes concerning interconnection charges, beyond the ICC-019 definition that excludes breach-of-agreement claims.	ALLCO-182 has since admitted the Company "does not track interconnection complaints/disputes in any system," that a single Legal employee handles them, and that eight disputes arose 2024–2026, three characterized by the Company as "Breach of Interconnection Agreement." The full answer will show the frequency and nature of disputes over the charges at issue.	Prudence and the proposed performance metric; the volume of disputes over interconnection charges is evidence of whether the practice is reasonable.
ALLCO-120	(b)	Identification of the 23 Level 2 applications pending more than five years and the reason each remains pending.	See ALLCO-007; ALLCO-183(b)–(d) refuses the same identification. The list will show which applications are held and why.	Same as ALLCO-007.

Interrogatory No.	Subpart	Information Sought	Offer of Proof	Description of Relevance
ALLCO-122	(b)	The authority for the "over 1 MW" ISO-New England review threshold and the date the Company first applied it.	ALLCO-184 answers only that generators over 1 MW "may be subject to" ISO-NE OATT provisions; no authority or adoption date is given. The answer will show whether the practice that withholds executable agreements rests on any rule.	Guideline compliance and the proposed performance metric; the practice affects every applicant over 1 MW.
ALLCO-126 / -127	all	For two completed interconnections (Windham Solar; Abington): the estimate, amounts collected, actual cost recorded, and whether the two were reconciled.	The ledger (ALLCO-059-SP01, Att. 1) shows Abington's $66,000 reimbursable reduced to $14,184.86 retained — equal to cost booked — i.e., a cost-based true-up the Company can perform when it chooses. The answers will show estimate accuracy and reconciliation on two completed projects.	Accuracy of estimates and reconciliation practice; the test cases for a practice applied to every customer.
ALLCO-128	(d), (e)	The unit cost per mile the Company used for line conversions and its actual average cost per mile in each year 2017–2025, and whether estimates derive from actuals.	Not Allco-specific; the Company estimates line conversions for every applicant. The answer will show whether estimates track actual experience.	Reasonableness of the Company's cost estimates and of the capital additions it supports with similar unit costs.
ALLCO-132 / -135	(b), (d)	Date of adoption of the practice that the Company "cannot issue an executable Interconnection Agreement until applicable ISO-NE requirements are met"; whether applied to applications of 1 MW or less; the population held under it; the metrics in the monthly PowerClerk report management reviews.	ALLCO-184 gives none of this; ICC-010 describes the monthly report. The answers will show how many applications are held, for how long, and what management measures.	Guideline compliance, the proposed performance metric, and the T&D System Plan; concerns every applicant in the queue.

B. Motion No. 99 (Eleventh Set responses served October 15–21, 2026; ALLCO-088)

Interrogatory No.	Subpart	Information Sought	Offer of Proof	Description of Relevance
ALLCO-088	(a)–(d) (and ALLCO-152(b)–(c))	12-CP transmission billing determinants, RNS/LNS/TAC and capacity load obligations, ISO-NE settlement loads and the Company's own peak-hour DG output for 2020–2024; load-zone values; the source and method of ALLCO-088, Att. 1.	The Company answered in part "without waiving" and its own attachment estimates distributed solar at the ISO-NE monthly peak hour at 0 MW in nine of twelve months of 2025 (ALLCO-088, Att. 1) — a figure it then refused to explain (ALLCO-185; ALLCO-220). CIEC-020, Att. 1 labels the related data "Used in the ACOS Model, tab Allocator_Input." The answers will show how the Company's cost-allocation and sales-forecast inputs treat distributed generation.	The allocated cost-of-service study and the Test Year/Rate Year sales forecast — the Company's own ACOS inputs — and the Standard Service load-asset and RNS/LNS pass-through costs recovered from distribution customers; see Allco's November 2 reply, Part IV.
ALLCO-121	(a)–(c)	The PowerClerk status/milestone fields and whether each is time-stamped; the status-	The Company says there are "140 different statuses" and identifies none, yet produced	The proposed interconnection performance metric and the prudence of interconnection

Interrogatory No.	Subpart	Information Sought	Offer of Proof	Description of Relevance
		change history for the Allco Applications; the native export for all Level 2/3 applications since 2019.	PowerClerk exports to the Coalition within days (ICC-014, ICC-015, ICC-017). It keeps no historical queue snapshots (BETP-015), so the status-change log is the only record of queue position over time. The export will show processing intervals against the Guideline timelines.	administration; the data are the ordinary output of the system the Company uses to report milestones to the Authority.
ALLCO-133	(a)–(d)	Burns & McDonnell charges billed to interconnection customers by year; whether a loader was applied on top; whether B&M project management duplicates the project-management percentage; reconciliation of the $1.26M program-administration cost in the revenue requirement with administration charges collected from customers.	ALLCO-109 states B&M staff "charge their time to individual work orders" and "[t]he charges are applied against the customer payments"; ALLCO-133 gives only Account 186010 totals ($138,311; $311,706; $752,873 for 2023–2025). The reconciliation will show whether program administration is recovered twice.	Revenue requirement (the $1.26M program cost) and double recovery.
ALLCO-134	(a)–(d); date for (e)	Projects placed in service without a completed final accounting; plant in rate base without a CIAC offset; the Company's policy on time to reconcile; whether it earns a return on customer-funded plant in the interim.	ALLCO-148(a)–(b) admits plant is recorded at gross and payments "may not" be applied until final reconciliation; the ledger shows Allco clusters placed in service 2020–2021 with CIAC applied to the work orders only in 2023. The answers will quantify the plant on which the Company earns before reconciliation.	Rate base — the amount of plant in service at gross cost whose offsetting contribution has not been applied — and the corresponding rate-base deduction.
ALLCO-142 / -143	(e)	Credit-metric sensitivities (CFO pre-WC/debt; FFO/debt) at ROEs of 10.25%, 9.25%, 8.5%, 7.5%, 6.5% holding other inputs constant; pre-tax return on rate base at each ROE using the rating-adjusted cost of debt (0.25% increment per ALLCO-143(c)).	The Company's witness performs these computations routinely and the Company invokes the metric itself ("at least 17%," ALLCO-142(c)); Attachment 3 to ALLCO-143 already computes pre-tax return at each ROE but holds debt cost constant. The arithmetic will show the revenue-requirement effect of each ROE and the credit-metric claim on which the 10.25% request rests.	Return on equity and the cost of debt — the subject of Allco's October 21 testimony (Little) and of the Authority's own RRU interrogatories.
ALLCO-145	(a)(v)	Any cost of equity or discount rate presented to the Eversource Energy Board of Trustees or its finance committee since 2022.	The response is silent on this subpart. A board-level cost of capital different from the 10.25% requested would be evidence of the return investors actually require.	Return on equity.
ALLCO-147	(a)–(c); retained Adder docket-wide; Adder on the $257,26	The Company's legal and factual basis for treating DG interconnections as outside the IRS Notice 2016-36 safe harbor; the Adder charged on each Allco project; the total Adder retained after estimate refunds; the Adder computed on the four refunded Allco cluster amounts.	The Company admits refunds exclude any pro-rated Adder, that it has never amended a return for a refunded CIAC, and that it does not track the Adder from DG customers (ALLCO-147(d)–(g)); ALLCO-064, Att. 1 shows a zero "Gross-Up Refund" column 2017–2025. The computation will show a quantifiable overcharge retained in the deferred-tax balance.	Rate base (deferred taxes on CIAC, Schedules B-1.0/B-6.1) and the reasonableness of a tax charge on overhead never incurred.

Interrogatory No.	Subpart	Information Sought	Offer of Proof	Description of Relevance
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ALLCO-148	(c)	The amount of customer-funded plant in service at December 31, 2025 not finally reconciled, the Account 252500 balance attributable to it, and whether that balance is deducted from rate base.	ALLCO-148(a)–(b) and ALLCO-059 establish the practice; Account 252500 stood at ($23.6M) at December 2025 (ALLCO-001); Exhibit CLP-ADDITIONS-4 does not identify customer-funded or unreconciled additions. The answer will state the rate-base amount at issue. See also ALLCO-178, Att. 1 (Nov. 5, 2026): $17,677,902 of ESI capital additions on 47 customer-funded DG projects, $5.5M of it on 13 projects paid for entirely by the customer.	Rate base: the single number that determines whether customer-funded plant earns a return for the Company pending reconciliation.
ALLCO-149	(b)–(d), (f)	Outside-counsel expense by matter from the Legal Tracker system: matters over $50,000 by vendor; Day Pitney and Cowdery Murphy amounts relating to Allco, Windham Solar, interconnection disputes, FERC EL25-117 or SCEF; Keegan Werlin and Steptoe amounts relating to this Application and § 16-243p(b) proceedings; the billed amounts added to OCC-308, Att. 1.	The Company admits every matter has a Legal Tracker matter number, and on October 27 produced a matter-level Legal Tracker report for three firms (ALLCO-155, Att. 1) showing "CL&P Litigation" matters opened December 20, 2024 and March 12, 2025 billing roughly $426,000 in 2025; it said only that it could not run the same report for the other vendors "in the time allowed." The report will show how much of the $5.19M Test Year outside legal expense is litigation against the Company's own customers and rate-case expense subject to § 16-243p.	Revenue requirement: Test Year outside legal expense ($5.19M; $5.12M Rate Year) and the § 16-243p(b) limits on recovery of rate-case and related litigation expense.
ALLCO-150	(d)	Hours and cost of in-house Legal time charged to CL&P regulatory time codes for Civil Action No. 3:26-cv-01277 in 2025 and 2026.	The Company admits attorneys working on the Allco matters "charged their respective CL&P regulatory matter time code and do not typically distinguish" the work (ALLCO-150(d)); the WorkForce records (ALLCO-153) would show the hours. The answer will quantify litigation cost charged to the cost of service without identification.	Revenue requirement — the Legal function cost the Company proposes to recover (ALLCO-022; ALLCO-150(b)) and the regulated/non-regulated split.
ALLCO-151	(d)	A corrected, verified ALLCO-062, Att. 1 (billing determinants) and the explanation of each negative or anomalous monthly figure.	The Company concedes a Rate 35 input error and attributes the rest to "customers switching back and forth" without identifying any correction (ALLCO-151; ALLCO-229 refuses the remainder). The corrected attachment will show whether the billing determinants underlying the revenue requirement are reliable.	Billing determinants and the Test Year/Rate Year revenue requirement (OCC-365, Att. 1).
ALLCO-152	(b), (c)	The method by which metered retail sales are converted to wholesale load for ISO-NE settlement (loss factors and study); the 2025 annual totals of wholesale load (ALLCO-063,	The Company says only that it "does not apply a static value" and that the two "will not and cannot equal one another … including but not limited to thermal losses" (ALLCO-152); ALLCO-227	Distribution losses are a characteristic of the distribution system whose rates are set here; the difference is energy customers pay for and do not receive, and the loss factor affects the

Interrogatory No.	Subpart	Information Sought	Offer of Proof	Description of Relevance
		Att. 1) and retail kWh billed (CIEC-020, Att. 2) and the difference.	refuses the follow-up. The two totals and the method will quantify distribution losses and unaccounted-for energy.	cost-of-service allocation.
ALLCO-153	(c), (d), (f)	Eversource Legal WorkForce time records for 2025–2026 (under the protective order); the cost of attorney time charged to two construction work orders; the controls that exclude offshore-wind/non-regulated legal cost from the service-company allocation.	The Company confirms weekly time recording and direct charging at four hours per week, and that attorneys charged time to construction work orders, but says the cost "has not been determined" and withholds the records as "confidential." The records will show what the Legal function, whose cost is in the Rate Year, actually worked on.	Revenue requirement (Legal function; service-company allocation) and the regulated/non-regulated split; confidentiality is addressed by the protective order, not by withholding.
ALLCO-154	(b), (c)	The project-level workbook of estimates, true-ups and actual charges for interconnection customers (all Level 2 applications since 2018; the Allco Applications first), and the hours/cost to produce it.	The Company maintains exactly this workbook for pole attachers in Alden One because the Authority ordered it (Docket No. 19-01-52RE01) and admits interconnection data are tracked in PowerClerk and the work-order system (ALLCO-154(a), (d)); it ran comparable PowerClerk reports for the Coalition within days. The workbook will show estimate accuracy, true-ups and refunds across the program.	Prudence of interconnection administration and the basis for Allco's testimony proposal that the Authority require such records; the Authority's own RRU-079/RRU-055 and OCC-936 ask about the same overhead rates and advances.
RRU-055 / RRU-079 (identification)	—	Where RRU-055 and its Attachments 1 and 2 (overhead rate components, January 2023–July 2026) were filed, and which of those components each loader applied to interconnection work incorporates.	RRU-079 states the 26.41% service-company rate is payroll tax/benefits 26.26% plus insurance 0.15% and refers to RRU-055 for every component; Allco could not locate RRU-055 on the docket. The identification will tie the loaders charged to customers to the components the Company has already compiled for the Authority.	Same as ALLCO-018/-060: whether the loaders charged to interconnection customers duplicate costs recovered in base rates.

Allco notes that the Company has repeated or reformulated the objections addressed in Motion Nos. 84 and 99 in its responses to Sets Thirteen through Nineteen filed October 27 through November 5, 2026, and presents those responses in the same form in its Third Motion to Compel, filed herewith, so that the Authority may rule on them together.

ALLCO FINANCE LIMITED

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CERTIFICATION

This is to certify that on this day, the foregoing document was filed with the Public Utilities Regulatory Authority, and copies were served upon each person designated on the Authority's official service list in this proceeding in accordance with R.C.S.A. § 16-1-15.

/s/ Thomas Melone
Thomas Melone