Date Filed: September 16, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: ALLCO

Question:

The response to EOE-065 states that ESC provides centralized "legal" and "regulatory" services to the Eversource operating companies. Describe the organization of the legal function that serves the Company, including: (a) whether all attorneys serving the Company are employed by ESC or whether any are employed directly by the Company; (b) the name of the department(s) or group(s) comprising the legal function and the practice groups or subject-matter teams within it (e.g., litigation, regulatory, commercial/transactions, claims); and (c) an organizational chart of the legal function showing positions by title and reporting lines (which may be produced under the protective order in this docket if the Company contends it is confidential, as it did for OCC-192, Attachment 1).

Response:

The Eversource Legal Department ("Eversource Legal") currently has 34 attorneys located in Connecticut, Massachusetts, and New Hampshire on staff that provide legal support and guidance for all areas of law to all business units and electric and gas operating companies. Eversource Legal also has 11 non-attorney employees who provide support to the 34 attorneys noted above. Please refer to ALLCO-020, Attachment 1 CONFIDENTIAL, for the Legal Department organizational chart as requested in part (c) of this question.

(a) Attorneys for Eversource Legal are employees of Eversource Energy Service Company, who charge their time to the respective Eversource affiliates who receive their legal services. The Eversource Legal team has internal attorneys to manage the day-to-day legal issues, and supplements internal staffing with outside counsel for increased workload to support rate cases, business initiatives requiring special subject matter expertise, or other particular company initiatives.

Eversource Legal provides a full range of legal services to all Eversource Operating Company subsidiaries and affiliates. Eversource Legal representatives advise their internal company clients, comprised of company management and business representatives, in connection with their respective legal, regulatory, compliance, and strategic business matters, operations and initiatives. The Operating Company managers and business representatives are responsible for making and implementing appropriate business decisions.

(b) Each Eversource Legal practice area is led by an experienced attorney and manager, who oversees and guides the attorneys on their respective teams and is available to provide guidance on the Company's legal, regulatory, and business matters and issues. Legal Department management engages the appropriate attorneys and legal practice area(s) to support the internal business client most efficiently and effectively on the specific legal, regulatory, or business matter, issue, or initiative. The following list identifies the different practice areas within Eversource Legal.

Regulatory Team – Practice Area Summary Description:

Compliance & Legal Administration
Led by Deputy General Counsel & Chief Compliance Officer ("DGC" and "CCO", respectively); will report into Corporate & SEC Assistant General Counsel
Includes all corporate compliance, certification and training & legal administration.

Corporate & SEC
Led by Assistant General Counsel "(AGC")
Includes legal support for all corporate matters, financings and SEC filings.

State Regulatory
Led by AGC
Includes legal support for all state regulatory matters.

Federal Regulatory & Regulatory Affairs
Led by AGC
Includes legal support for all federal regulatory matters.
Includes federal regulatory affairs

Labor, Employment & Benefits
Led by AGC
Includes legal support for all labor, employment, and employee benefits matters.

Shared Services Team – Practice Area Summary Description:

Competitive Business
Led by DGC
Includes legal support for Eversource's investment in non-regulated investments and Eversource's continued role, as service provider, overseeing onshore construction for active offshore wind projects.

Sustainability, Environmental, Siting & Real Estate

Led by AGC
Includes legal support for sustainability, environmental, siting, and real estate matters including collaboration with other practice groups, as needed.

Procurement, Energy Supply, IT/IP, Cyber Security & Customer Group
Led by AGC
Includes legal support for procurement, energy supply, IT, cyber/data security, and the customer group.

Litigation & Dispute Resolution
Led by AGC
Includes legal support for dispute resolution and litigation matters company-wide.

Date Filed: September 23, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: ALLCO

Question:

State, for each year 2018 through 2025 and as projected for the Rate Year, the number (headcount and FTE) of (a) attorneys, (b) paralegals, and (c) other legal support staff employed in the legal function serving the Eversource system, and, for each year, the portion of each category's time or cost allocated to the Company; and identify by title (names not required) each position with primary responsibility for Connecticut regulatory matters and for litigation involving the Company.

Response:

The Eversource Legal Department ("Eversource Legal") currently has 34 attorneys located in Connecticut, Massachusetts, and New Hampshire that provide legal support and guidance for all areas of law to all business units, electric, and gas operating companies. Eversource Legal also has 11 non-attorney employees who provide support to the 34 attorneys noted above. Please refer to the response provided to ALLCO-020[i] and the ALLCO-020 Attachment 1 CONFIDENTIAL for the Legal Department organizational chart which identifies by legal practice area the attorneys, paralegals and other support staff and their titles. The table below provides the number of employees in the Legal Department for each year 2025 through 2025 2021. The Rate Year Legal count is consistent with the 2025 Test Year. Please also refer to ALLCO-022, Attachment 1, for the cost allocated to the Company for each year.

Legal Department
Employee Count

Category	2025	2024	2023	2022	2021
Attorney	36	37	37	35	31
Paralegal	4	4	4	8	5
Legal Support Staff	9	8	8	4	9
Grand Total	49	49	49	47	45

Prior Referenced Response:

[i] ALLCO-020 Question:

The response to EOE-065 states that ESC provides centralized "legal" and "regulatory" services to the Eversource operating companies. Describe the organization of the legal function that serves the Company, including: (a) whether all attorneys serving the Company are employed by ESC or whether any are employed directly by the Company; (b) the name of the department(s) or group(s) comprising the legal function and the practice groups or subject-matter teams within it (e.g., litigation, regulatory, commercial/transactions, claims); and (c) an organizational chart of the legal function showing positions by title and reporting lines (which may be produced under the protective order in this docket if the Company contends it is confidential, as it did for OCC-192, Attachment 1).

ALLCO-020 Response:

The Eversource Legal Department ("Eversource Legal") currently has 34 attorneys located in Connecticut, Massachusetts, and New Hampshire on staff that provide legal support and guidance for all areas of law to all business units and electric and gas operating companies. Eversource Legal also has 11 non-attorney employees who provide support to the 34 attorneys noted above. Please refer to ALLCO-020, Attachment 1 CONFIDENTIAL, for the Legal Department organizational chart as requested in part (c) of this question.

(a) Attorneys for Eversource Legal are employees of Eversource Energy Service Company, who charge their time to the respective Eversource affiliates who receive their legal services. The Eversource Legal team has internal attorneys to manage the day-to-day legal issues, and supplements internal staffing with outside counsel for increased workload to support rate cases, business initiatives requiring special subject matter expertise, or other particular company initiatives.

Eversource Legal provides a full range of legal services to all Eversource Operating Company subsidiaries and affiliates. Eversource Legal representatives advise their internal company clients, comprised of company management and business representatives, in connection with their respective legal, regulatory, compliance, and strategic business matters, operations and initiatives. The Operating Company managers and business representatives are responsible for making and implementing appropriate business decisions.

(b) Each Eversource Legal practice area is led by an experienced attorney and manager, who oversees and guides the attorneys on their respective teams and is available to provide guidance on the Company's legal, regulatory, and business matters and issues. Legal Department management engages the appropriate attorneys and legal practice area(s) to support the internal business client most efficiently and effectively on the specific legal, regulatory, or business matter, issue, or initiative. The following list identifies the different practice areas within Eversource Legal.

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Led by Deputy General Counsel & Chief Compliance Officer ("DGC" and "CCO", respectively); will report into Corporate & SEC Assistant General Counsel Includes all corporate compliance, certification and training & legal administration.

Corporate & SEC
Led by Assistant General Counsel "(AGC")
Includes legal support for all corporate matters, financings and SEC filings.

State Regulatory
Led by AGC
Includes legal support for all state regulatory matters.

Federal Regulatory & Regulatory Affairs
Led by AGC
Includes legal support for all federal regulatory matters.
Includes federal regulatory affairs

Labor, Employment & Benefits
Led by AGC
Includes legal support for all labor, employment, and employee benefits matters.

Shared Services Team – Practice Area Summary Description:

Competitive Business
Led by DGC
Includes legal support for Eversource's investment in non-regulated investments and Eversource's continued role, as service provider, overseeing onshore construction for active offshore wind projects.

Sustainability, Environmental, Siting & Real Estate
Led by AGC
Includes legal support for sustainability, environmental, siting, and real estate matters including collaboration with other practice groups, as needed.

Procurement, Energy Supply, IT/IP, Cyber Security & Customer Group
Led by AGC
Includes legal support for procurement, energy supply, IT, cyber/data security, and the customer group.

Litigation & Dispute Resolution
Led by AGC
Includes legal support for dispute resolution and litigation matters company-wide.

Date Filed: September 16, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: ALLCO

Question:

State, for each year 2018 through 2025, the Test Year, and the proposed Rate Year, the total annual cost of the internal legal function (including compensation, benefits, occupancy, technology, library/research services, and allocated overheads), and the amount of that cost charged or allocated to the Company; identify the allocation methodology and allocation factor(s) used (referencing, as applicable, the cost allocation methodologies produced in response to EOE-066); and identify the FERC account(s) and the specific revenue requirement schedules and workpapers in this docket in which the amounts allocated to the Company appear.

Response:

Please refer to ALLCO-022, Attachment 1 CONFIDENTIAL. The Company's Legal function proposed total compensation in the Rate Year is $4.940 million reflected in Exhibit CLP-REVREQ-2, Schedules C-3.5 Payroll Expense, C-3.6 Employee Variable Compensation, C-3.7 Officer Variable Compensation and C-3.12 Employee Benefits. Please refer to the Company's response to OCC-332[i] for the allocation methodology and factors used in the cost of service.

Prior Referenced Response:

[i] OCC-332 Question:

Payroll. State whether the Company used the same forecasting methodology used in the prior rate case. If not, explain in detail all changes.

OCC-332 Response:

Yes. The Company utilized a similar methodology that was used in the prior CL&P rate case in Docket No. 17-10-46 which was also the methodology used in the last Yankee Gas rate case in Docket No. 24-12-01 to calculate the Test Year Pro-Forma ("TYPF") payroll expense as well as the Rate Year payroll expense.

The Company's Test Year payroll data consists of hundreds of thousands of lines of individual transactions that are unique each and every year. Those transactions can vary based on a number of different conditions throughout the year such as weather events, supply chain issues, personnel availability, capital budgets and much more. To determine the normalized Test Year level of payroll expense, the Company performs an independent evaluation of the payroll expense utilizing actual employee salary information as of the end of the Test Year as described in greater detail below and supported by detailed calculations provided as attachments to this response.

(1) In order to calculate the TYPF level of payroll expense, the Company first begins with a listing of actual CL&P and Eversource Energy Service Company ("Service Company") salaries for each employee position that is **filled and active** as of December 31, 2025. It is important to begin with only those positions that are filled and active as those are the positions the Company is experiencing actual expenses for. This also ensures that an imputed vacancy rate is accounted for as the Company typically does not have 100% filled and active positions at any single point in time and therefore it would be inappropriate to include all positions (inclusive of unfilled and inactive positions) in the TYPF calculation. Please refer to OCC-332, Attachment 1, for the full listing of CL&P and Service Company employee salaries as of December 31, 2025.

(2) In a normal year it is expected that CL&P employees will charge 100% of their time to CL&P and therefore the amounts shown on OCC-332, Attachment 1, page 1, lines 6 through 10, support the TYPF amounts shown on Exhibit CLP-REVREQ-2, Work Paper C-3.5, page 1, lines 15 through 19. In a normal year it is typical for Service Company employees to charge their time to multiple operating companies throughout the year, and therefore the Company takes the total Service Company salaries shown in OCC-332, Attachment 1, page 38, lines 6 through 16, and allocates those costs to CL&P. In order to do so, the Company utilized the actual labor charged to CL&P by each Source Cost Center ("SCC") and compared that to the total actual labor charges for each of the same SCCs. Please see OCC-332, Attachment 2, for the calculation of the amount of Service Company salaries allocated to CL&P and OCC-332, Attachment 3, for the actual 2025 allocation of labor by SCC utilized in the calculation in OCC-332 Attachment 2. The allocated amounts shown in OCC-332, Attachment 2, page 1, lines 8 through 18, support the amounts shown in Exhibit CLP-REVREQ-2, Work Paper C-3.5, page 1, lines 33 through 42.

(3) The base salaries calculated in items (1) and (2) above are total salaries prior to the split between capital and O&M; therefore, the final necessary adjustment to those CL&P allocated salary amounts is to account for the portion that will be capitalized, which is then removed from the payroll expense schedule. In order to do so, the Company utilized the actual Test Year capitalization ratios. Please see OCC-332, Attachment 4, for the calculation of the Test Year capitalization percentages.

In summary, the Company starts by taking actual salaries of active / filled positions as of December 31, 2025, and allocates those to CL&P and further assigns a portion to expense and capital all based on actual Test Year information. That resulting TYPF payroll expense becomes the basis for payroll expense increases utilizing annual merit adjustments. The difference between the TYPF amount above and the actual Test Year expense results in the $2.778 million pro-forma increase (or approximately 2%).

In addition, the Company is proposing incremental Full Time Equivalents ("FTEs") in Exhibit CLP-REVREQ-2, page 3 of 3. Page 3 of 3 shows the number of employees the Company expects to hire in each business area (i.e. Vegetation Management, Grid Modernization, Engineering Capital, Distribution System Planning, Asset Health and Field Engineering). It also shows the expected salary, hiring date, and resulting O&M payroll expense included in the Company's COS. This treatment is consistent with the Company's incremental FTE request in Docket No. 17-10-46.

Date Filed: September 16, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: ALLCO

Question:

State, for each year 2018 through 2025, the Test Year, and the proposed Rate Year, the Company's total legal spend (direct and allocated), separated into (a) internal/ESC legal function costs, (b) outside counsel fees, and (c) other legal-related vendors (e.g., e-discovery, court reporters, expert witnesses, claims administrators); and state the total legal expense included in the proposed Rate Year revenue requirement, identifying the schedule and line.

Response:

(a) Please refer to the Company's response to ALLCO-022[i] for internal legal costs.

(b) – (c) Refer to the Company's Exhibit CLP-REVREQ-3 for 2021 through 2025 outside legal costs. Also, refer to the Company's Exhibit CLP-REVREQ-2, Schedule C-3.20 for the outside legal expenses proposed in the Rate Year.

Prior Referenced Response:

[i] ALLCO-022 Question:

State, for each year 2018 through 2025, the Test Year, and the proposed Rate Year, the total annual cost of the internal legal function (including compensation, benefits, occupancy, technology, library/research services, and allocated overheads), and the amount of that cost charged or allocated to the Company; identify the allocation methodology and allocation factor(s) used (referencing, as applicable, the cost allocation methodologies produced in response to EOE-066); and identify the FERC account(s) and the specific revenue requirement schedules and workpapers in this docket in which the amounts allocated to the Company appear.

ALLCO-022 Response:

Please refer to ALLCO-022 Attachment 1 CONFIDENTIAL. The Company's Legal function proposed total compensation in the Rate Year is $4.940 million reflected in Exhibit CLP-REVREQ-2, Schedules C-3.5 Payroll Expense, C-3.6 Employee Variable Compensation, C-3.7 Officer Variable Compensation and C-3.12 Employee Benefits. Please refer to the Company's response to OCC-332[i] for the allocation methodology and factors used in the cost of service.

Date Filed: September 23, 2026

Witness: Craig Dikeman and Matthew J. Correia
Request from: ALLCO

Question:

Produce all policies, procedures, guidelines, or criteria in effect at any time from 2018 to the present governing the selection, engagement, and management of outside counsel for the Company or ESC — including any policy addressing whether legal services are subject to the Company's competitive procurement requirements, any approved or preferred law firm panel, rate negotiation or billing guidelines, and matter budgeting requirements — and identify, by title, who has authority to engage outside counsel and any applicable dollar approval thresholds.

Response:

The Eversource Legal Department provides its expectations, guidelines, and billing requirements for outside counsel in a formal document published on its Thomson Reuters Legal Tracker ("Tracker") electronic billing system site for outside law firms to review and comply with upon opening a new matter and prior to submitting any invoices to Eversource. Please refer to ALLCO-024, Attachment 1 CONFIDENTIAL, for the document in place during the Rate Year, entitled, 2025 Eversource Energy Legal Department Guidelines and Billing Requirements for Outside Counsel. The Test Year in this rate case proceeding is calendar year 2025.

Eversource engages experienced outside counsel, where necessary, to address legal needs that require specialized expertise or incremental resources to assist the Company in matters where special expertise is required or where the scope or volume of a particular matter exceeds the capacity of the in-house legal team. For each matter in which outside counsel is engaged, the Eversource attorney responsible for the matter will define the scope of the assignment and the anticipated objectives to be attained. Eversource provides active involvement and oversight on any matter in which outside counsel is involved throughout the entire course of the engagement and seeks to achieve an effective partnership with outside counsel to ensure the best results with maximum efficiency. Per the Eversource Procurement Manual, legal services are not subject to the competitive bid or sole source requirements. However, along with strategic and tactical considerations, suitability and capability for the issue(s) or subject matter involved, logistical considerations, and availability, among other factors, cost, rates, and overall value are a significant consideration in the Company's evaluation of external law firms. Please refer to EOE-046, Attachment 7 through EOE-046, Attachment 21, for copies of the Eversource Procurement Manual.

Date Filed: September 23, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: ALLCO

Question:

Describe the criteria and process by which the Company or ESC decides whether a particular matter or dispute is handled by the internal legal function or referred to outside counsel (including for litigation, regulatory proceedings, and commercial disputes); identify, by title, who makes that decision; and produce any written guidance reflecting those criteria. If no written criteria exist, so state.

Response:

Expectations, guidelines and billing requirements for outside counsel are set forth in a formal document published on its Thomson Reuters Legal Tracker ("Tracker") electronic billing system site for outside law firms to review. Please refer to ALLCO-024, Attachment 1 CONFIDENTIAL, for the document in place during the Rate Year, entitled, 2025 Eversource Energy Legal Department Guidelines and Billing Requirements for Outside Counsel.

As stated in response to ALLCO-024[i], Eversource engages experienced outside counsel, where necessary, to address legal needs that require specialized expertise or incremental resources to assist the Company primarily in matters where special expertise is required or where the scope or volume of a particular matter exceeds the capacity of the in-house legal team. Decisions on the hiring of external counsel are handled by the senior managers of the Legal Department and are based on strategic and tactical considerations, suitability and capability for the issue(s) or subject matter involved, logistical considerations, and availability, among other factors, and cost, rates, and overall value are a significant consideration.

Prior Referenced Response:

[i] ALLCO-024 Question:

Produce all policies, procedures, guidelines, or criteria in effect at any time from 2018 to the present governing the selection, engagement, and management of outside counsel for the Company or ESC — including any policy addressing whether legal services are subject to the Company's competitive procurement requirements, any approved or preferred law firm panel, rate negotiation or billing guidelines, and matter budgeting requirements — and identify, by title, who has authority to engage outside counsel and any applicable dollar approval thresholds.

ALLCO-024 Response:

The Eversource Legal Department provides its expectations, guidelines, and billing requirements for outside counsel in a formal document published on its Thomson Reuters Legal Tracker ("Tracker") electronic billing system site for outside law firms to review and comply with upon opening a new matter and prior to submitting any invoices to Eversource. Please refer to ALLCO-024, Attachment 1 CONFIDENTIAL, for the document in place during the Rate Year, entitled, 2025 Eversource Energy Legal Department Guidelines and Billing Requirements for Outside Counsel. The Test Year in this rate case proceeding is calendar year 2025.

Eversource engages experienced outside counsel, where necessary, to address legal needs that require specialized expertise or incremental resources to assist the Company in matters where special expertise is required or where the scope or volume of a particular matter exceeds the capacity of the in-house legal team. For each matter in which outside counsel is engaged, the Eversource attorney responsible for the matter will define the scope of the assignment and the anticipated objectives to be attained. Eversource provides active involvement and oversight on any matter in which outside counsel is involved throughout the entire course of the engagement and seeks to achieve an effective partnership with outside counsel to ensure the best results with maximum efficiency. Per the Eversource Procurement Manual, legal services are not subject to the competitive bid or sole source requirements. However, along with strategic and tactical considerations, suitability and capability for the issue(s) or subject matter involved, logistical considerations, and availability, among other factors, cost, rates, and overall value are a significant consideration in the Company's evaluation of external law firms. Please refer to EOE-046, Attachment 7 through EOE-046, Attachment 21, for copies of the Eversource Procurement Manual.

Date Filed: September 23, 2026

Witness: Craig Dikeman and Matthew J. Correia
Request from: ALLCO

Question:

In addition to, and without repeating, the competitive-bidding information requested in EOE-051 through EOE-053: for each law firm engaged by or on behalf of the Company from 2018 through the present without competitive bidding — including Keegan Werlin LLP and Rowthorn Law — state the reason competitive bidding was not used, identify by title who approved the engagement, and produce the sole-source or single-source justification for the engagement; if no such justification document exists for a firm, so state.

Response:

Per the Eversource Procurement Manual, strategic legal services are not subject to the competitive bid requirements, nor requirements for "sole-source or single-source justification" for engagement. Please refer to EOE-046, Attachment 1 through EOE-046, Attachment 21, for copies of the Eversource Procurement Manual.

The legal department will periodically use competitive bidding, such as to retain counsel for large-scale legal matters. For example, the rate case work performed by Keegan Werlin LLP in Connecticut was subject to competitive bidding. The legal department also periodically evaluates its law firms' fees and rates and uses benchmarking resources like its eBilling system (Thomson Reuters Legal Tracker) and other public reports to negotiate rates and ensure its firms' fees and rates are competitive. Law firm engagements are approved by legal department management on the basis of strategic and tactical considerations, suitability and capability for the issue(s) or subject matter involved, logistical considerations, and availability, among other factors, and cost, rates, and overall value are a significant consideration.

Date Filed: September 24, 2026

Witness: Craig Dikeman, Matthew J. Correia, Brendan J. O'Brien and Garrett J. Murray
Request from: ALLCO

Question:
With respect to the approximately $3.1 million of rate case expense included in the proposed revenue requirement (Exhibit CLP-REVREQ-1; response to REVREQ-9), including the approximately $1.875 million estimate for Keegan Werlin LLP: (a) produce the engagement letter(s), fee agreement(s), rate schedules, and any budget or estimate for each outside firm and consultant included in rate case expense; (b) state the amounts billed and paid to date, by firm; (c) state whether the Company considered performing any of the rate case legal work with its internal legal function or solicited proposals from any other firm, and if not, why not; and (d) explain how the Company determined that the estimated amounts are reasonable for recovery from ratepayers.

Response:

(a) Refer to the following attachments for the engagement letter for rate case services:

- ALLCO-027 Attachment 1 CONFIDENTIAL, for Keegan Werlin LLP bid proposal.
- ALLCO-027 Attachment 2 CONFIDENTIAL, for Keegan Werlin LLP engagement letter notifying KW its bid was accepted.
- ALLCO-027 Attachment 3 for a listing of contracts with outside firms and consultants included in rate case expense
- ALLCO-027 Attachment 4 CONFIDENTIAL, for contracts listed in Attachment 3
- ALLCO-027 Attachment 5 CONFIDENTIAL, for contracts listed in Attachment 3

(b) Refer to ALLCO-027 Attachment 9 for the summary billed by vendor through June 2026.

- See also ALLCO-27 Attachment 10 CONFIDENTIAL for Keegan Werlin invoices through May 31, 2026.

(c) The Company considered the capabilities of its internal staff to perform the rate case legal work when making decisions whether to seek outside service providers. The decision was made to utilize internal staff for a portion of rate case work and to solicit proposals for an

outside vendor to assist with the other portion of rate case legal work.[1]. The Company does not maintain sufficient internal legal resources to fulfill the substantial work requirements of the ongoing typical workload of both CL&P and Yankee Gas Services Company d/b/a Eversource Energy, while also tending to high demand, unusual proceedings like a base rate because these types of proceedings occur at irregular intervals.

Therefore, the Company's legal staff contacted law firms that either had experience with utility rate matters or have attorneys on staff with rate making or rate case experience. The Company issued a request for proposal ("RFP") to three law firms for assistance with legal services for the rate case, presented in ALLCO-27 Attachment 6.

The responses to this RFP are provided in ALLCO-27 Attachment 7 CONFIDENTIAL, and ALLCO-027 Attachment 8 CONFIDENTIAL. See also ALLCO-27 Attachment 1 CONFIDENTIAL.

The Company selected Keegan Werlin because of its specialized expertise and resources in handling base-rate proceedings, its prior experience working with the Company, the large volume of legal work associated with a rate-case proceeding and Keegan Werlin's staffing to handle that work; the existing workload of in-house legal staff; and the firm's competitive pricing.

(d) The Company is aware of the requirement to contain costs for outside services providers and has taken steps to ensure costs are negotiated to the lowest levels possible while still receiving the highest quality of service. Initially, when the decision was made to use an outside service provider, the Company competitively bid these services as described above. Once an outside service provider is selected, the Company limits the total contract costs through mechanisms such as blended hourly fees, discounts and not-to-exceed levels.

Additionally, as discussed above, the rate case requires a large volume of legal work from highly experienced and specialized legal staff. All of this work is relevant and necessary to the preparation and presentation of the Company's rate case proceeding.

[1] The RFP states at page 2 "For planning purposes, approximately **75%** of the legal work for this rate case will be provided by the winning bidder of this RFP"

Date Filed: September 16, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and Danielle Munson
Request from: ALLCO

Question:

Describe the Company's policies and practices for determining whether legal costs (internal and outside) are (a) charged to the Company or to another Eversource affiliate, (b) recorded above or below the line for ratemaking purposes, and (c) charged to expense, capitalized, or charged to a deferred or storm-related account; state whether the costs of litigation in which the Company or its affiliates is the plaintiff or claimant, and of proceedings in which the Company defends the prudence or lawfulness of its own conduct, are included in the Test Year or Rate Year revenue requirement, and if so, identify the amounts and matters (by category if privilege is asserted as to specific matters).

Response:

(a) Please refer to EOE-066, Attachment 1, for the Eversource Energy Service Company Cost Allocation Manual that includes cost allocation approaches and methodologies.

(b) For all accounting policies and procedures the Company follows and adheres to the Generally Accepted Accounting Principles ("GAAP") and the Federal Energy Regulatory Commission ("FERC") Uniform System of Accounts ("USoA"). Additionally, the Company is subject to rate regulation that is based on cost recovery and that meets the criteria for application of accounting guidance for rate-regulated operations, which considers the effect of regulation on the timing of the recognition of certain expenses.

(c) Please refer to EOE-060, Attachment 3, for the Company's Accounting Policy Statement ("APS") No. 8 – Capital vs Expense Criteria, which explains how the Company determines how costs are classified as capital versus expense. As noted above, this policy is in compliance with GAAP and FERC accounting rules.

Refer to the Company's Exhibit CLP-REVREQ-2, Schedule C-3.20 for the Test Year and Rate Year legal costs included in our cost of service.

Date Filed: September 23, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and Denise Cosentino
Request from: ALLCO

Question:

State the total amount of legal-cost recoveries, reimbursements, or offsets received in each year 2021 through 2025 — including insurance recoveries or deductible reimbursements for defense costs, court-awarded fees or costs, and legal costs recovered from third parties — identify the account(s) credited, and state whether and how the proposed Rate Year legal expense reflects such recoveries or offsets.

Response:

The Company received the following legal cost reimbursement from insurance companies during the period of 2021 through 2025.

Year	Amount	Source	Accounting
2021	$75,406.51	Insurance	930200
2022	$89,715.28	Insurance	930200
2023	$546,923.86	Insurance	228230
2023	$686,979.99	Insurance	930200
2024	$94,175.07	Insurance	930200
2025	$2,640.00	3rd Party Reimbursement	228230

The Rate Year does not reflect any reimbursements for defense costs as customers do not pay costs reimbursed by insurers.

Date Filed: September 16, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: ALLCO

Question:

Conn. Gen. Stat. § 16-243p(b), as amended by Public Act 23-102, § 2, provides that for any rate proceeding initiated on or after January 1, 2024, no electric distribution company with more than seventy-five thousand customers "shall recover through rates its direct or indirect costs" associated with its attendance in, participation in, preparation for, or appeal of any rate proceeding, including attorneys' fees, expert witness and consultant fees, and the portion of employee salaries associated with such activities — a prohibition the Company itself quotes in Exhibit CLP-REVREQ-1 at 147-148 while nonetheless including approximately $3.1 million of rate case expense in the proposed revenue requirement (Exhibit CLP-REVREQ-9). Identify every direct or indirect cost associated with the Company's attendance in, participation in, preparation for, or any appeal of this proceeding (or any other rate proceeding initiated on or after January 1, 2024) that is included anywhere in the Test Year or proposed Rate Year revenue requirement — including the $3.1 million of Exhibit CLP-REVREQ-9, any outside counsel or consultant fees recorded elsewhere, and the portion of the salaries, incentive compensation, and benefits of each Company or ESC employee (by title) associated with such activities and included in payroll, A&G, or service-company charges — stating the amount and revenue requirement schedule and line for each; and state the Company's legal basis, if any, for recovering each such cost from ratepayers notwithstanding § 16-243p(b).

Response:

Please refer to the Company's response to OCC-438[i].

Prior Referenced Response:

[i] OCC-438 Question:

Exhibit CLP-REVREQ-1 Please explain why the Company has not excluded costs associated with its participation in rate case proceedings from the revenue deficiency calculation in this proceeding. In your response, please explain how the Company's proposed treatment of such costs complies with the requirements of SB 7, An Act Strengthening Protections For Connecticut's Consumers Of Energy, concerning recovery of costs associated with participation in rate case proceedings.

OCC-438 Response:

The Company has not removed costs associated with the preparation and participation in this rate case proceeding from the revenue deficiency calculation as these costs are necessary operating costs ensuring that rates are set at a just and reasonable level to enable the ongoing investment into the system to maintain a safe and reliable electric system, benefiting customers. As such, these costs are appropriately recovered from customers and are therefore included in the Company's proposed revenue deficiency. In this regard, the Company plans to provide legal argument on the plain language of the statute at the appropriate juncture in this proceeding. In the meantime, the Company plans to submit to the record the documentary support necessary to support recovery of the costs.

The Company justifies its recovery for costs associated with the preparation and participation in this rate amendment proceeding as prudently incurred and normal operating costs to litigate this rate amendment application. The Company is entitled to a reasonable opportunity, but not a guarantee, to recover its operating costs and maintain its credit integrity. Further, the Company should be allowed to demonstrate that the costs incurred to adjudicate this rate case proceeding are just and reasonable and affording PURA the opportunity to set equitable rates and establish innovative rate mechanisms and programs for the benefit of our customers.

Date Filed: September 16, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: ALLCO

Question:

For the base distribution revenue requirement underlying the Company's current base distribution rates (as approved in Docket No. 17-10-46 and as adjusted through present), state the functional composition of the annual revenue those rates were designed to recover — separately stating the amounts for operation and maintenance expense, depreciation and amortization, taxes, and return on rate base (and within return, the equity and debt components) — and provide the comparable composition of the proposed Rate Year revenue requirement in this docket, in a table permitting a line-by-line comparison; produce the workpapers in native format.

Response:

Please refer to ALLCO-031, Attachment 1, for a comparison of the operating income at current base distribution rates and proposed base distribution rates exclusive and inclusive of incremental storms.

Date Filed: September 16, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: ALLCO

Question:

With respect to every carrying charge, return on unamortized balance, or similar time-value amount the Company proposes to collect from customers in this docket — including the approximately $396.7 million of carrying charges on 2018-2023 storm costs and $27.6 million on 2024-March 2025 storm costs (Exhibit CLP-REVREQ-2 (Storms A) and (Storms B)), carrying charges on deferred assets, and carrying charges proposed on RAM, decoupling, and SCRAF over/under-recoveries: (a) state the rate applied, whether it is pre-tax or after-tax, the compounding convention, the date from which carrying charges accrue, and the balance to which the rate is applied (including whether the balance is net of customer contributions, insurance recoveries, and amounts disallowed in any docket); (b) identify the statute, regulation, or PURA decision authorizing each (Allco does not repeat OCC-522, which addresses the choice of index for SCRAF carrying charges); and (c) separately identify every context in which the Company holds funds of customers or third parties — including customer deposits, developer and interconnection-customer deposits and security, unpaid interconnection refunds, and over-recovered rate adjustment mechanism balances — and state the interest rate the Company pays (or credits) on each, so that the rates the Company charges when it is owed money can be compared with the rates it pays when it owes money.

Response:

Please refer to ALLCO-032, Attachment 1, for the requested information. Please refer to the Company's response to OCC-522[i].

Prior Referenced Response:

[i] OCC-522 Question:

Leadership Panel Exhibit CLP-ELP-1 – Storm Cost Recovery
(Carrying charges applied to SCRAF) In its proposal, the Company notes, "should PURA implement the SCRAF, which provides for more timely review and recovery of storm and pre-staging costs, the Company accepts the Prime rate from the date of cost incurrence, applied to the net balance of the storm fund and pre-staging reserve fund 6 for storms occurring after March, 2025." (p.143) Did the company consider or analyze setting carrying charges on costs recovered through SCRAF to be equal to the commercial paper index or the utility's actual cost of short-term debt, rather than the prime rate?

a. If yes, provide the analysis conducted and the rationale for proposing the use of the Prime rate instead.

b. If not, explain why the Company did not consider proposing that the carrying charges on SCRAF recovery to be set at either the commercial paper index or actual cost of short-term debt.

OCC-522 Response:

a. and b.

Carrying costs are the mechanism by which the Company recovers its cost of money. Thus, carrying costs must be tied to the actual cost that the Company is incurring to carry the storm deferral. When the storm deferral is relatively larger and carried for a relatively extended time period, then the Company's weighted average cost of capital ("WACC") is its actual carrying cost. If PURA establishes a ratemaking mechanism that provides more systematic reviews and more timely recovery, then the cost of money may be susceptible to approximation with lower cost sources of funds.

The relationship between time and quantity and the cost of capital is clearly demonstrated through a utility's cost of service whereby a utility's rate base (comprised mainly of the Company's plant which is paid back by customers over many years) receives a return at the Company's authorized WACC. Applying the Company's WACC to long-term assets aligns the carrying charge calculation with the manner in which comparable long-term assets are reflected for ratemaking purposes.

Similarly, the WACC is the appropriate rate for calculating carrying charges on long-term funded regulatory assets because it reflects the Company's actual cost of funding those customer "debts," including storm restoration costs, over an extended period of time. Financing obligations – certainly obligations of this magnitude – cannot be supported exclusively through debt financing, whether short-term or long-term. Instead, the Company must balance its capital requirements through a reasonable mix of both debt and equity to ensure financial stability and continued access to reasonably priced capital.

With respect to the appropriate carrying charge rate to utilize for the Storm Cost Recovery Adjustment Factor ("SCRAF"), the Company provided a thorough response to this question in response to LFE-031, in Docket No. 25-12-13. The Company is providing that response as OCC-522, Attachment 1. The analysis shows that: (1) necessary uses of cash routinely exceed available sources of cash, creating a persistent funding gap; (2) commercial paper is a tool to maintain liquidity, not to finance investments or deferred expenses; and (3) short-term borrowing capacity is limited, and the Company cannot plan to operate at or near its short-term debt capacity without putting its ability to operate the system in severe jeopardy.

Given all of the considerations elucidated by Attachment 1, the Company recognizes that the appropriate treatment of carrying charges may vary based on the regulatory framework established within each jurisdiction. Different regulatory constructs reflect differing policy objectives and mechanisms designed to balance the Company's financing needs with customer impacts. In establishing a going-forward framework for storm cost recovery, the Company agrees that it would be within PURA's discretion to strike a balance between the Company's costs of financing storm costs while ensuring that the Company is not 'profiting' on a force majeure event like a storm. This is the Company's experience in Massachusetts, as well, where the MDPU has authorized a carrying charge rate that is different from and generally less than the Company's WACC, but that still recognizes that the Company is using its longer-term capital resources to finance storm costs (not its shorter term commercial paper source of liquidity). Thus, the Company stated that "should PURA implement the SCRAF, which provides for more timely review and recovery of storm and pre-staging costs, the Company accepts the Prime rate from the date of cost incurrence, applied to the net balance of the storm fund and pre-staging reserve fund for storms occurring after March, 2025."

Date Filed: September 23, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: ALLCO

Question:

With respect to the outside legal expense itemized by vendor in the Company's response to OCC-309, Attachment 1: for each vendor listed, provide a breakdown of the Test Year (2025) expense by matter, stating for each matter: (a) a description of the matter sufficient to identify its nature — for litigation, the court and caption (or, if privilege is asserted as to a caption, the category of dispute and the adverse party's relationship to the Company, e.g., customer, developer, contractor, employee, regulator); for regulatory matters, the agency and docket number; and for transactional, collections, employment, or other matters, the category; (b) the amount billed to or allocated to the Company for that matter in the Test Year; (c) whether the Company (or an affiliate) is the plaintiff/claimant or the defendant/respondent in the matter; (d) whether the matter has been concluded or remains pending; and (e) the FERC account charged and whether the amount is included in the proposed Rate Year revenue requirement (including through the GDP-PI escalation applied in Schedule C-3.20). This interrogatory seeks matter-level detail for the Test Year amounts only and does not repeat OCC-309 or Q-ALLCO-019.

Response:

CL&P does not track or maintain information on outside legal expense in a format that is commercially reasonable for the Company to collect and provide during the time period designated by Allco for the submission of this interrogatory response.

Subject to and without waiving the foregoing, please refer to ALLCO-033, Attachment 1, for a listing of CL&P's legal service costs incurred in the Test Year (2025) and any adjustments for the Rate Year. In the course of responding to this interrogatory the Company identified storm attestation work initially recorded to the legal cost element and should have been removed in the preparation of the initial cost of service and therefore has been adjusted out of this attachment. The Company plans to incorporate this update in its next applicable cost of service update. To prepare this listing , the Company identified the category of legal services provided and identified the direct or allocated charges. Legal costs are either directly charged to CL&P when the Company is the only beneficiary of the services, or allocated when multiple business segments benefit from the activity. The Company confirms that the totals on line 145 of OCC-309, Attachment 1, are the amounts charged to CL&P. Please also refer to OCC-308, Attachment 1 CONFIDENTIAL, for a list of litigation, status of the matter and the dates these legal matters were resolved.

Date Filed: September 16, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: ALLCO

Question:

The Company's September 1, 2026 "Redacted Bulk Material" filing describes the preparation of public, redacted versions of Exhibit CLP-STORM-ACCT-2(A) as "a manual, labor-intensive process involving a cross-functional team of external vendors and Company personnel." With respect to all redaction and confidentiality-designation work performed in connection with this proceeding (including the storm invoice compilations and all other exhibits and discovery responses): (a) identify each external vendor engaged and each category of Company or ESC personnel involved (by title); (b) state the costs incurred to date and the estimated total cost, separately for vendor fees and for the allocated time of Company/ESC personnel; (c) identify the account(s) to which such costs have been or will be charged, and state whether any portion is included in, or will be sought for recovery through, the Test Year or Rate Year revenue requirement, rate case expense, or any deferral; and (d) if any such recovery is or will be sought, state the Company's legal basis for recovering such costs from ratepayers notwithstanding Conn. Gen. Stat. § 16-243p(b).

Response:

(a) The Company has engaged the Technology Concepts and Design Inc. ("TCDI") Military Spouse Managed Review program and Keegan Werlin LLP to assist with redaction and confidentiality-designation work due to the volume of documentation. Additionally, the Company's internal legal counsel and project management staff are performing redaction and confidentiality-designation work.

(b) The Company does not separately track time for redaction and confidentiality designation work performed by internal resources. Keegan Werlin LLP was only recently engaged to perform high-volume redaction and confidentiality-designation services and, accordingly, has not yet invoiced the Company for those services. The Company will supplement this response with the requested information for Keegan Werlin LLP once it becomes available. TCDI has billed the Company a total of $26,990.40 for redaction work through the end of August 2026. The invoices for the TCDI work are provided as Attachment ALLCO-034, Attachment 1 CONFIDENTIAL. TCDI estimates the costs for additional redaction work in September of $5,000 or less. The Company will supplement this response with additional information, as necessary, once it becomes available.

(c) The Company is tracking the costs associated with the redaction and confidentiality-designation work and plans to seek recovery for these costs in this proceeding.

(d) The Company has been advised by legal counsel that the confidentiality-designation and redaction work does not fall within any of the enumerated classes or categories of costs that are ineligible for recovery through rates under Conn. Gen. Stat. § 16-243p(b). The Company has been further advised that the costs to perform the confidentiality-designation and redaction work are incurred to comply with legal obligations governing disclosure of public records and confidential information.

Date Filed: September 16, 2026

Witness: Laura E. Perbeck
Request from: ALLCO

Question:

For each year 2019 through 2025 and year-to-date 2026, state: (a) the quantity (MWh) of energy and other products the Company purchased under the Millstone PPA; (b) the average price per MWh paid; (c) the manner of disposition of those products (e.g., resale into the ISO-New England day-ahead or real-time markets, bilateral sales, or use to serve the Company's standard service or supplier of last resort service load), with quantities for each; (d) the revenues realized from each manner of disposition; and (e) the resulting net cost or net revenue charged or credited to customers through the NBFMCC (or any other rate mechanism), by year. Produce the supporting workpapers in native format.

Response:

PURA's June 2, 2026, Notice of Proceeding in Docket No. 26-05-10 states that, upon a receipt of a completed application from Eversource to amend the Company's existing rate schedules, PURA will conduct a contested proceeding to review Eversource's application. Eversource objects to Allco's effort to litigate an issue that is outside the scope of this rate case proceeding. Considering the statutory 350-day timeframe to issue a final decision on the Company's application and the number of interrogatories issued in this proceeding to-date, the litigation of issues irrelevant to the Company's application threatens to adversely impact the orderly conduct of this proceeding.[1]

Without waiving said objection, Eversource provides this information in its March 1st annual RAM filings[2] in compliance with Order No. 5 of PURA's November 22, 2019 3rd Interim Decision in Docket No. 18-05-04. The Millstone PPA, inclusive of pricing per MWh for Products purchased under that agreement, is publicly available on PURA's Docketed Database Filings website under Docket No. 18-05-04.[3] Regarding the sale of Millstone products, please refer to Eversource's response to ALLCO-037[i].

Prior Referenced Response:

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[1] Allco previously litigated the Millstone PPA in the Company's Docket No. 24-01-03 Revenue Adjustment Mechanism proceeding. See, Docket No. 24-01-03, Eversource responses to ALLCO-02, ALLCO-03, ALLCO-05, ALLCO-06, ALLCO-07, and ALLCO-21. Eversource objected to each of these questions.

[2] See, e.g., Docket No. 26-01-03, Annual RAM Filing, Exhibit F at 17.

[3] See, https://www.dpuc.state.ct.us/dockhistpost2000.nsf/8e6fc37a54110e3e852576190052b64d/d8b84adfd462305a85258db600669813/$FILE/57310574.pdf/Dominion%20-%20Millstone%20PPA%20Eversource%20(Executed).pdf.

[i] ALLCO-037 Question:

In its September 18, 2019 Interim Decision in Docket No. 18-05-04, the Authority stated that "the manner in which these Products are resold can impact the value of the Agreements to ratepayers" and directed the EDCs "to thoughtfully consider their options in this area and to pursue those options that maximize such value." Describe each action the Company has taken in response to that directive from 2019 to the present; state whether the Company has ever changed its method of reselling Millstone PPA products; and state whether the disposition of Millstone PPA products is addressed in the Company's current procurement plan or any pending or planned procurement-plan update.

ALLCO-037 Response:

PURA's June 2, 2026, Notice of Proceeding in Docket No. 26-05-10 states that, upon a receipt of a completed application from Eversource to amend the Company's existing rate schedules, PURA will conduct a contested proceeding to review Eversource's application. Eversource objects to Allco's effort to litigate an issue that is outside the scope of this rate case proceeding. Considering the statutory 350-day timeframe to issue a final decision on the Company's application and the number of interrogatories issued in this proceeding to-date, the litigation of issues irrelevant to the Company's application threatens to adversely impact the orderly conduct of this proceeding.[i]

Without waiving said objection, Eversource does not resell the energy from the Millstone PPA; instead, the facility bids the energy into the ISO-NE wholesale market, and it is settled via ISO-NE. Eversource receives its buyer's percentage entitlement of that settlement. Eversource sells qualified Clean Energy Standard for Existing resources ("CES-E's") from the Millstone facility, and the net benefit of those sales is credited to ratepayers via the NBFMCC.

Date Filed: September 16, 2026

Witness: Justin Pelkowski
Request from: ALLCO

Question:

State whether the Company has at any time since 2019 analyzed, evaluated, or considered using the energy purchased under the Millstone PPA to serve its standard service and/or supplier of last resort service load, in whole or in part, rather than reselling that energy into the ISO-New England markets; produce every such analysis, evaluation, memorandum, presentation, or communication; identify, by title, each person who participated in the decision regarding the manner of resale; and state each reason for the disposition method chosen. If no such analysis exists, so state.

Response:

PURA's June 2, 2026, Notice of Proceeding in Docket No. 26-05-10 states that, upon a receipt of a completed application from Eversource to amend the Company's existing rate schedules, PURA will conduct a contested proceeding to review Eversource's application. Eversource objects to Allco's effort to litigate an issue that is outside the scope of this rate case proceeding. Considering the statutory 350-day timeframe to issue a final decision on the Company's application and the number of interrogatories issued in this proceeding to-date, the litigation of issues irrelevant to the Company's application threatens to adversely impact the orderly conduct of this proceeding.[1]

Without waiving said objection, the Company has previously presented information related to utilizing PPAs for Standard Service in Docket Nos. 17-12-03RE10 and 12-06-02RE04.

[1] Allco previously litigated the Millstone PPA in the Company's Docket No. 24-01-03 Revenue Adjustment Mechanism proceeding. See, Docket No. 24-01-03, Eversource responses to Q-ALLCO-02, Q-ALLCO-03, Q-ALLCO-05, Q-ALLCO-06, Q-ALLCO-07, and Q-ALLCO-21. Eversource objected to each of these questions.

Date Filed: September 16, 2026

Witness: Laura E. Perbeck
Request from: ALLCO

Question:

In its September 18, 2019 Interim Decision in Docket No. 18-05-04, the Authority stated that "the manner in which these Products are resold can impact the value of the Agreements to ratepayers" and directed the EDCs "to thoughtfully consider their options in this area and to pursue those options that maximize such value." Describe each action the Company has taken in response to that directive from 2019 to the present; state whether the Company has ever changed its method of reselling Millstone PPA products; and state whether the disposition of Millstone PPA products is addressed in the Company's current procurement plan or any pending or planned procurement-plan update.

Response:

PURA's June 2, 2026, Notice of Proceeding in Docket No. 26-05-10 states that, upon a receipt of a completed application from Eversource to amend the Company's existing rate schedules, PURA will conduct a contested proceeding to review Eversource's application. Eversource objects to Allco's effort to litigate an issue that is outside the scope of this rate case proceeding. Considering the statutory 350-day timeframe to issue a final decision on the Company's application and the number of interrogatories issued in this proceeding to-date, the litigation of issues irrelevant to the Company's application threatens to adversely impact the orderly conduct of this proceeding.[1]

Without waiving said objection, Eversource does not resell the energy from the Millstone PPA; instead, the facility bids the energy into the ISO-NE wholesale market, and it is settled via ISO-NE. Eversource receives its buyer's percentage entitlement of that settlement. Eversource sells qualified Clean Energy Standard for Existing resources ("CES-E's") from the Millstone facility, and the net benefit of those sales is credited to ratepayers via the NBFMCC.

[1] Allco previously litigated the Millstone PPA in the Company's Docket No. 24-01-03 Revenue Adjustment Mechanism proceeding. See, Docket No. 24-01-03, Eversource responses to ALLCO-02, ALLCO-03, ALLCO-05, ALLCO-06, ALLCO-07, and ALLCO-21. Eversource objected to each of these questions.

Date Filed: September 16, 2026

Witness: Laura E. Perbeck
Request from: ALLCO

Question:

For each year 2019 through 2025: state (a) the Company's total standard service and supplier of last resort service load (MWh) and the average all-in supply cost per kWh the Company paid to wholesale suppliers for that load; (b) the average cost per kWh of energy purchased under the Millstone PPA; and (c) the net amount charged to customers through the NBFMCC in respect of the Millstone PPA for that year; and produce data sufficient to calculate, for each such year, the net impact on customers had the Company used Millstone PPA energy to serve standard service and supplier of last resort service load up to the lesser of the Millstone PPA quantities or that load (accounting for the residual quantities that would still have been resold into the market), including hourly standard service load data and hourly Millstone PPA delivery quantities in native format.

Response:

PURA's June 2, 2026, Notice of Proceeding in Docket No. 26-05-10 states that, upon a receipt of a completed application from Eversource to amend the Company's existing rate schedules, PURA will conduct a contested proceeding to review Eversource's application. Eversource objects to Allco's effort to litigate an issue that is outside the scope of this rate case proceeding. Considering the statutory 350-day timeframe to issue a final decision on the Company's application and the number of interrogatories issued in this proceeding to-date, the litigation of issues irrelevant to the Company's application threatens to adversely impact the orderly conduct of this proceeding.[1]

Without waiving said objection, the Company's Standard Service loads can be found on the following website: https://www.eversource.com/residential/about/doing-business-with-us/energy-suppliers/connecticut-wholesale-supply. The supply costs paid to suppliers can be found in the following dockets: 2019-01-01; 2020-01-01; 2021-01-01; 2022-01-01; 2023-01-01; 2024-01-01; 2025-01-01. As noted in the Millstone PPA,[2] "The Price for the Buyer's Percentage Entitlement of Delivered Products up to the Contract Maximum Amount shall be USD $49.99/MWh," which

[1] Allco previously litigated the Millstone PPA in the Company's Docket No. 24-01-03 Revenue Adjustment Mechanism proceeding. See, Docket No. 24-01-03, Eversource responses to ALLCO-02, ALLCO-03, ALLCO-05, ALLCO-06, ALLCO-07, and ALLCO-21. Eversource objected to each of these questions.

[2] See, https://www.dpuc.state.ct.us/dockhistpost2000.nsf/8e6fc37a54110e3e852576190052b64d/d8b84adfd462305a85258db600669813/$FILE/57310574.pdf/Dominion%20-%20Millstone%20PPA%20Eversource%20(Executed).pdf.

is equivalent to $0.0499/kWh. Eversource provides the net amount charged to customers through the NBFMCC for the Millstone PPA in its March 1st annual RAM filings.[3]

[3] See, e.g., Docket No. 26-01-03, Annual RAM Filing, Exhibit F-1.

Date Filed: September 16, 2026

Witness: Warren R. Boutin and Andrew C. Belden
Request from: ALLCO

Question:

State, as of the end of each year 2020 through 2025 and as of the most recent date available, the number and aggregate nameplate capacity (MW) of generating resources under five megawatts interconnected to the Company's Connecticut distribution system, separately for: (a) residential net-metered facilities; (b) non-residential net-metered and virtually net-metered facilities; (c) facilities under the Residential Renewable Energy Solutions and Non-Residential Renewable Energy Solutions tariffs; (d) LREC/ZREC facilities; (e) SCEF facilities; and (f) qualifying facilities with power purchase agreements; and, for each category, state whether the facilities (or their output) are registered with ISO-New England as generation assets or settlement-only resources, or are instead unregistered and treated as load reducers.

Response:

PURA's June 2, 2026, Notice of Proceeding in Docket No. 26-05-10 states that, upon a receipt of a completed application from Eversource to amend the Company's existing rate schedules, PURA will conduct a contested proceeding to review Eversource's application. Eversource objects to Allco's effort to litigate an issue that is outside the scope of this rate case proceeding. Considering the statutory 350-day timeframe to issue a final decision on the Company's application and the number of interrogatories issued in this proceeding to-date, the litigation of issues irrelevant to the Company's application threatens to adversely impact the orderly conduct of this proceeding.[1]

Without waiving said objection, the number and aggregate capacity of generating resources is collected by PURA on an annual basis to produce its Clean and Renewable Energy Program Annual Report. PURA issued its most recent annual report on April 22, 2026, in Docket No. 25-08-01.

Facilities enrolled in the listed programs are typically unregistered and treated as load reducers.

[1] Allco previously litigated renewable energy projects as load reducers in the Company's Docket No. 24-01-03 Revenue Adjustment Mechanism proceeding. See, Docket No. 24-01-03, Eversource responses to ALLCO-04 and ALLCO-027. Eversource objected to both of these questions.

Date Filed: September 16, 2026

Witness: Andrew C. Belden
Request from: ALLCO

Question:

Describe the Company's policy, practice, and decision-making process for determining whether a distribution-connected resource under five megawatts is registered in the ISO-New England markets or treated as an unregistered load reducer, including who (by title) makes that determination, the criteria applied, any ISO-New England or NEPOOL rules the Company contends require registration, and every analysis the Company has performed of the customer-cost consequences of registering versus not registering such resources. Produce all such analyses.

Response:

PURA's June 2, 2026, Notice of Proceeding in Docket No. 26-05-10 states that, upon a receipt of a completed application from Eversource to amend the Company's existing rate schedules, PURA will conduct a contested proceeding to review Eversource's application. Eversource objects to Allco's effort to litigate an issue that is outside the scope of this rate case proceeding. Considering the statutory 350-day timeframe to issue a final decision on the Company's application and the number of interrogatories issued in this proceeding to-date, the litigation of issues irrelevant to the Company's application threatens to adversely impact the orderly conduct of this proceeding.[1]

Without waiving said objection, the Company's general practice has been to treat distribution-connected resources under 5 MW as unregistered load reducers. Treating such resources as load reducers is administratively efficient and produces benefits for customers by reducing wholesale load obligations. PURA approved the continuation of this practice for current renewable programs in its Docket No. 20-07-01, June 30, 2021, Final Decision ("Docket No. 20-07-01 Decision"),[2] and the Company is not aware of any ISO-New England or NEPOOL rules that prohibit treating resources under 5 MW as load reducers.

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[1] Allco previously litigated renewable energy projects as load reducers in the Company's Docket No. 24-01-03 Revenue Adjustment Mechanism proceeding. See, Docket No. 24-01-03, Eversource responses to ALLCO-04 and ALLCO-027. Eversource objected to both of these questions.

[2] See, Docket No. 20-07-01 Decision at 41.

Date Filed: September 16, 2026

Witness: Andrew C. Belden and Justin Pelkowski
Request from: ALLCO

Question:

For each year 2020 through 2025, state the extent to which the output of distribution-connected resources under five megawatts reduced (or, if registered, did not reduce) the loads and billing determinants for which the Company's customers bear costs, including: (a) the Company's reported real-time load obligation in ISO-New England; (b) the monthly coincident peaks used to determine Regional Network Service, Local Network Service, and Transmission Adjustment Charge amounts (the "12-CP" determinants); (c) the Company's capacity load obligation and installed capacity requirement; and (d) reserve and ancillary charges; and quantify, in dollars per year, the reduction in each such cost category attributable to such resources, or produce the data sufficient to make that calculation. If the Company contends such resources produce no such reductions, explain why.

Response:

PURA's June 2, 2026, Notice of Proceeding in Docket No. 26-05-10 states that, upon a receipt of a completed application from Eversource to amend the Company's existing rate schedules, PURA will conduct a contested proceeding to review Eversource's application. Eversource objects to Allco's effort to litigate an issue that is outside the scope of this rate case proceeding. Considering the statutory 350-day timeframe to issue a final decision on the Company's application and the number of interrogatories issued in this proceeding to-date, the litigation of issues irrelevant to the Company's application threatens to adversely impact the orderly conduct of this proceeding.[1]

Without waiving said objection, distribution-connected resources under 5 MW reduce the load and capacity supply obligations of all load serving entities. They also reduce the peak load amounts, which are the basis by which the shared costs of regional transmission resources are allocated.

The ultimate impact of distributed generation on these determinants and cost categories is dependent on multiple factors. For example, the generation output of distributed generation during the actual monthly system peak is insufficient to determine the impact. It would also be necessary to determine what the monthly system peak would have been in the absence of distributed generation. Calculating the impact on wholesale and regional transmission costs would also require identifying what applicable wholesale and RNS rates would have been in the absence of

[1] Allco previously litigated renewable energy projects as load reducers in the Company's Docket No. 24-01-03 Revenue Adjustment Mechanism proceeding. See, Docket No. 24-01-03, Eversource responses to ALLCO-04 and ALLCO-027. Eversource objected to both of these questions.

distributed generation. The Company does not possess this counterfactual data necessary to make the requested calculations.

Date Filed: September 16, 2026

Witness: Andrew C. Belden and Justin Pelkowski
Request from: ALLCO

Question:

Quantify the additional annual savings, by cost category (standard service procurement quantities, RNS, LNS, TAC, capacity, and reserves), that customers would realize (or would have realized in each year 2020 through 2025) if all eligible resources under five megawatts were treated as unregistered load reducers rather than registered in ISO-New England, and produce every study, analysis, or estimate the Company has made of that question. If the Company has never analyzed it, so state.

Response:

PURA's June 2, 2026, Notice of Proceeding in Docket No. 26-05-10 states that, upon a receipt of a completed application from Eversource to amend the Company's existing rate schedules, PURA will conduct a contested proceeding to review Eversource's application. Eversource objects to Allco's effort to litigate an issue that is outside the scope of this rate case proceeding. Considering the statutory 350-day timeframe to issue a final decision on the Company's application and the number of interrogatories issued in this proceeding to-date, the litigation of issues irrelevant to the Company's application threatens to adversely impact the orderly conduct of this proceeding.[1]

Without waiving said objection, substantially all eligible resources under 5 MW were treated as unregistered load reducers rather than registered in ISO-NE from 2020 through 2025. The Company cannot quantify savings relative to what actually occurred.

[1] Allco previously litigated renewable energy projects as load reducers in the Company's Docket No. 24-01-03 Revenue Adjustment Mechanism proceeding. See, Docket No. 24-01-03, Eversource responses to ALLCO-04 and ALLCO-027. Eversource objected to both of these questions.

Date Filed: September 16, 2026

Witness: Edward A. Davis and Kimberly R. Parsons
Request from: ALLCO

Question:

Describe how amounts associated with net metering and virtual net metering are calculated and recovered from other customers through the NBFMCC (including the "avoided bill" methodology described by Company witnesses in Docket No. 20-01-01), and state whether the amounts so charged to customers are reduced or offset by the corresponding reductions in regional transmission charges (RNS, LNS, TAC), capacity obligations, and standard service procurement quantities attributable to the same behind-the-meter generation; if no such offset is made, explain why not, and quantify the annual amount charged to customers through the NBFMCC for net metering for each year 2020 through 2025 without any such offset.

Response:

PURA's June 2, 2026, Notice of Proceeding in Docket No. 26-05-10 states that, upon a receipt of a completed application from Eversource to amend the Company's existing rate schedules, PURA will conduct a contested proceeding to review Eversource's application. Eversource objects to ALLCO's effort to litigate an issue that is outside the scope of this rate case proceeding. Considering the statutory 350-day timeframe to issue a final decision on the Company's application and the number of interrogatories issued in this proceeding to-date, the litigation of issues irrelevant to the Company's application threatens to adversely impact the orderly conduct of this proceeding.[1]

Without waiving said objection, net metering and virtual net metering amounts included in the NBFMCC are calculated and recorded for inclusion in the NBFMCC, as part of each customer's monthly bill, in accordance with the tariff rider under which each customer is enrolled. Monthly net metering amounts for the net metering rider involving banked kWh (e.g., Rider N) are calculated by multiplying the portion of a customer's net metering facility's energy produced and not used, but that is netted against the energy delivered to that customer from the distribution system by the customer's prevailing per kWh rates. Any excess monthly energy production not so netted over the course of 12 months is multiplied by the annual average LMP rate to determine a residual amount included in the NBFMCC. For net metering facilities that do not involve kWh banking (e.g., RRES), the amount included in the NBFMCC for each month is calculated by multiplying total energy produced and not used by the customer by the rate set forth pursuant to

[1] Allco previously litigated renewable energy projects as load reducers in the Company's Docket No. 24-01-03 Revenue Adjustment Mechanism proceeding. See, Docket No. 24-01-03, Eversource responses to ALLCO-04 and ALLCO-027. Eversource objected to both of these questions.

the net metering tariff rider under which they are enrolled. For virtual net metering ("VNM"), net metering amounts included in the NBFMCC are determined by multiplying the monthly energy production by the prevailing general service rates under which the customer receives electric service, calculated on a per kWh basis, pursuant to the VNM rider.