Date Filed: August 27, 2026

Witness: Douglas P. Horton
Request from: Office of Education, Outreach, and Enforcement

Question:

(CATASTROPHIC STORM CUTOFF) Explain why the Company decided to omit 2Q-4Q 2025 catastrophic storm events from the rate case submission.

Response:

Please refer to the testimony of the Storms Panel filed as Exhibit CLP-STORM-1, beginning at page 94, which discusses the Company's detailed storm invoicing quality control audit process. It can take weeks or months for the Company to receive invoices after a catastrophic storm or pre-staging event. Once an invoice is received, the Company performs its multi-step review process, which also takes weeks or months depending on each invoice's size and complexity. Because of the delay in receiving, reviewing and approving invoices, it was not feasible to include storms occurring after March 2025 within the Company's initial rate amendment Application.

With regard to costs associated with storm events occurring after March 2025, the Company's plan is to file the storm costs incurred from April 2025 through December 2026 with all supporting documentation on September 1, 2027. Please refer to the Company's response to OCC-143[i], as well as the testimony of the Eversource Leadership Panel in Exhibit CLP-ELP-1, beginning on page 121, for the Company's proposal to establish a new Storm Cost Recovery Adjustment Factor ("SCRAF") that would establish a more programmatic and timely process for review of costs associated with catastrophic storms and pre-staging event costs.

Thus, with respect to storm costs incurred post-March 2025, the Company's plan is to file the actual storm costs incurred from April 2025 through December 2026 with all supporting documentation on September 1, 2027. Pursuant to the Company's proposal in this case, PURA would then conduct a contested proceeding to evaluate the prudence of the incremental catastrophic storm and pre-staging event costs, the accumulated reserve balances and the potential need for a SCRAF rate change to commence recovery of prudently incurred costs. The Company's proposal is to implement any rate changes on September 1st of the following year, aligning with the Company's RAM Phase II rate changes on the same day.

This process would continue on an annual cycle, with the Company filing the prior year's actual storm costs with all supporting documentation on September 1st each year; with a prudence review occurring thereafter; and a potential rate change to incorporate those storm costs into the SCRAF in the following September 1st rate change. This routine cycle would avoid the accumulation of

storm costs in a manner that causes rate shock for customers; would mitigate the applicability of carrying costs, lowering costs for customers and would be administratively efficient with smaller increments of storm costs presented for review at any given time.

Prior Reference Response:

---

[i] OCC-143 Question:

(STORM) Please refer to Exhibit CLP-Storm-1, p. 8, indicating the Company is seeking recovery for storms occurring between January 2024 and March 2025.

a. Did the Company incur any storm costs for the remainder of 2025?
b. If yes to (a), please explain if the Company intends to seek recovery of those costs and in what proceeding.

OCC-143 Response:

a. Yes, the Company has incurred additional catastrophic storm and pre-staging event costs in 2025 and 2026, beyond what is proposed for prudence review and cost recovery in this proceeding. A preliminary estimate of the total costs associated with the events incurred from April 2025 through July 31, 2026 is approximately $132 million. In addition, please see EOE-013, Attachment 1, for the costs associated with non-catastrophic storm events (events that did not exceed the $4 million catastrophic storm eligibility threshold).

b. Eversource is not seeking a prudence review and recovery of post-March 2025 catastrophic storm costs within the context of this proceeding. Rather, the Eversource Leadership Panel's testimony in Exhibit CLP-ELP-1, beginning on page 121, provides the detailed proposal the Company has submitted in this proceeding regarding the recovery of the January 2024 – March 2025 catastrophic storm costs and additional funding and recovery of catastrophic storm and pre-staging event costs, prospectively.

In summary of that testimony, the Company is proposing to establish a new rate mechanism to operate outside of base rates to allow for more timely review and recovery of catastrophic storm costs than is possible under the current paradigm. Specifically, the Company is proposing to implement a Storm Cost Recovery Adjustment Factor ("SCRAF"). The SCRAF would operate as a rate adjustment mechanism incorporating an annual prudence review of eligible costs and subsequent recovery of prudent costs with carrying charges. This would help prevent the buildup of catastrophic storm and prestaging event costs in between rate cases causing the potential for customer rate shock and additional carrying charges.

Pages 139 to 140 of Exhibit CLP-ELP-1 put forth the Company's proposal to begin recovery of the net balance associated with the January 2024 to March 2025 storm events through the SCRAF with rates effective commensurate with new base rates in this proceeding, or July 1, 2027.

With regard to storm costs post-March 2025, the Company's plan is to file the actual storm costs incurred from April 2025 through December 2026 with all supporting documentation on September 1, 2027. PURA would then conduct a contested proceeding to evaluate the prudence of all incremental catastrophic storm and pre-staging costs, the accumulated reserve balances and the potential need for a SCRAF rate change to begin recovery of prudently incurred costs. The Company's proposal is to implement any rate changes on September 1st of the following year, aligning with the Company's RAM Phase II rate changes on the same day.

This process would continue on an annual basis where the Company would file the prior year's actual storm costs with all supporting documentation on September 1st each year, with a prudence review occurring thereafter and a potential rate change to incorporate those storm costs into the SCRAF in the following September 1st rate change.

Date Filed: August 27, 2026

Witness: Douglas P. Horton
Request from: Office of Education, Outreach, and Enforcement

Question:

(STORM COST RECOVERY ADJUSTMENT FACTOR - SCRAF) Refer to Exhibit CLP-ELP-1, pp. 136-137. The Company proposed a SCRAF that would include an annual filing of "the actual storm costs incurred for the prior calendar year with all supporting documentation on September 1st." Identify if the Company has, or will have by September 1, 2026, the storm cost information for events through December 31, 2026. If the 2025 information will not be available, explain how the Company could administer the SCRAF as proposed.

Response:

The Company assumes that the question is inquiring about "storm cost information for events through December 31, 202**5**," rather than December 31, 2026.

The Company submitted as many storm events with its initial filing in this docket as it was feasible to complete as part of the rate filing made on July 14, 2026 (i.e., 14 storms occurring over a 15-month period, January 1, 2024 through March 31, 2025). As shown on Exhibit CLP-ACCT-1 (Summary), only two of the 14 storm events submitted on July 14, 2026 for review in this proceeding pertain to the *prior calendar year* and the bulk of the events (12 in total) pertain to the year *prior to the prior calendar year*, which was calendar year 2024.

As shown in EOE-135, Attachment 1, there are four additional storms that occurred in 2025, which took place in July 2025, October 2025 (two) and December 2025, making a total of six storms for calendar year 2025.

On the Company's proposed filing cycle for the SCRAF, the Company would not have had to prepare *any* storms for filing on July 14, 2026. Instead, the Company would have had to prepare only the 2025 storms for review starting on September 1, 2026, which would have been six storm events – not 18 storm events covering two years of time (2024-2025).

In the future, with the backlog of storm events eliminated, the Company's expectation is that it will be feasible to condense the schedule for invoice receipt and review for the regulatory filing and to adhere to the September 1 filing cycle proposed by the Company.

Date Filed: August 27, 2026

Witness:
Request from: Office of Education, Outreach, and Enforcement

Question:

(2Q-4Q25 CATASTROPHIC STORM EVENTS) Discuss the impact that would result with respect to the Company's revenue requirements (i.e., for a proposed rate year) if a catastrophic storm event occurred during the test year (i.e., 2025) but the underlying costs were not deferred as permitted. Specifically explain if the revenue requirements could be overstated based on the higher O&M expenses for the test year.

Response:

The ratemaking framework for storm events revolves around the central point of this question, which is that the incremental operating and maintenance ("O&M") expenses caused by larger, more sporadic weather events need to be ***excluded*** from base rates so that the recurring base rates that customers pay do not include the large, "one-time" costs that are non-recurring and cannot be captured as a "representative" cost for the Rate Year revenue requirement. The method by which storm events are classified as catastrophic, non-catastrophic or pre-staging events – and the ratemaking treatment for each category of weather event – are important regulatory decisions to assure that (1) customers are not paying for storm costs that are not incurred in relation to actual storm events; and (2) actual, prudently incurred storm costs have a path for recovery consistent with law and appropriate ratemaking policy.

Without an appropriate mechanism for recovery of costs outside of base rates (or in base rates as an after-the-fact amortization), there is a high likelihood that customers would either pay too much storm costs, or that the Company will not have a fair and reasonable opportunity to recover its prudently incurred costs. For example, given the Company's historical experience, PURA would have to include an amount in the range of $150 million annually to cover the costs of storm restoration for major weather events, which is a significant amount of money for customers to pay in base rates without specific knowledge or expectations about when, or to what extent, the actual underlying costs would be incurred. Moreover, if included in base rates as a normally recurring cost item rather than deferred to a regulatory asset, no prudence review would be applicable after setting that amount in base rates, which does not make sense for storm costs.

Accordingly, as identified by the question, an increase to base distribution rates of $150 million would likely mean that the resulting revenue requirement would be overstated or understated in future years, even though the amount imputed into base rates would be informed by actual

historical storm data and would attempt to impute a level of costs into rates that would reflect the expected costs in future years. Thus, even at the level of $150 million included in base rates, PURA would need to provide for a deferral mechanism because storms are completely unique in nature and severity and any amount built into base rates would require adjustment based on actual circumstances. For example, Storm Isaias in 2020 and Storm Henri in 2021 were each approximately $150M or more in costs by themselves, so that even an allowance of that magnitude in rates would not be sufficient to cover the costs that were actually incurred.

Please refer to the Company's response to OCC-055[i], which states that the Company's proposals for base distribution rate funding for non-catastrophic storm/non pre-staging events, catastrophic storms and pre-staging events are based on a catastrophic storm threshold of $5.4 million, calculated by escalating the prior authorized threshold of $4 million using the GDP-PI from 2018 through the Rate Year. Importantly, if the $5.4 million threshold proposed by the Company is modified in this proceeding, the historical level of storm activity would need to be re-evaluated as well to determine if a level of reserve funding in base rates different than what the company has proposed is necessary. In addition, if the $5.4 million threshold is adjusted in this proceeding, the base level of non-catastrophic expense in base rates likewise need to be adjusted.

Lastly, although it may be counterintuitive, maintaining a reasonable threshold for the major storm reserve is the best approach for customers because the Company's base distribution revenue requirement would then, consequently, have a lower amount of *non*-catastrophic storm/non pre-staging event costs incorporated into it and customers would pay only for those costs that actually occur, at the time those costs occur, reducing the risk to both customers and the Company as more costs would be funded at exactly the amount that's deemed prudent by PURA, no more and no less.

Prior Referenced Response:

[i] OCC-055 Question:
(Storm Reserves) Referring to Exhibit CL&P-RevReq-2 Schedule C-3.0, lines 43-44. Provide a detailed explanation why the Company is asking for increases in the rate years for the a) storm reserve accrual and b) pre-staging reserve accrual.

OCC-055 Response:

a) The Company presented its proposal for catastrophic storm reserve accrual in Exhibit CLP-REVREQ-1, pages 104 through 107. According to that testimony, the Company's average annual catastrophic storm activity is approximately $151.5 million (see Exhibit CLP-REVREQ-2, WP C-3.26, lines 27 through 35). However, the Company proposes to maintain catastrophic storm funding at approximately the same level, recognizing that annual activity is variable and difficult to predict. This approach aims to mitigate customer bill impacts amid the myriad factors described in that testimony and more broadly

throughout the filing that are putting upward pressure on the cost of service and customers' electric bills. Therefore, the Company proposes a modest increase in the level of base rate catastrophic storm funding, from $57.516 million to $60 million. The overall storm cost recovery proposal, including a new Storm Cost Recovery Adjustment Factor ("SCRAF"), is described in detail in Exhibit CLP-ELP-1.

b) The Company presented its proposal for pre-staging event reserve accrual in Exhibit CLP-REVREQ-1, pages 107 through 108. The testimony calculated an average annual prestaging event expense of $4.097 million (see Exhibit CLP-REVREQ-2, WP C-3.27, lines 27 through 35), based on actual pre-staging event costs at $4.229 million in 2021, $6.350 million in 2022, $6.183 million in 2023, $0 in 2024, and $3.723 million in 2025 (using Gross Domestic Product – Price Index ("GDP-PI") to escalate costs to the Rate Year amounts). This average annual expense of $4.097 million supports the Company's proposed adjustment, increasing annual base distribution funding for pre-staging events from $3 million to $4 million.

It is important to note that the Company's proposals are based on a catastrophic storm threshold of $5.4 million, calculated by escalating the prior authorized threshold of $4 million using the GDP-PI from 2018 through the Rate Year. If the $5.4 million threshold is modified in this proceeding, the historical level of storm activity should be re-evaluated as well to determine if a level of reserve funding in base rates different than what the company has proposed is necessary. In addition, if the $5.4 million threshold is adjusted in this proceeding, the base level of non-catastrophic expense in base rates likewise need to be adjusted.

Date Filed: August 27, 2026

Witness: Douglas P. Horton, Leanne M. Landry, and John G. Griffin
Request from: Office of Education, Outreach, and Enforcement

Question:

(2Q-4Q25 CATASTROPHIC STORM EVENTS) Provide a detailed listing of all catastrophic storm events that have occurred since MN25M011 (i.e., March 6, 2025), along with an estimate of each event's total cost. As part of the response, provide each event's total cost broken down by incremental labor, materials, overheads, vehicles, outside vendors, p-card, and employee expense/other (i.e., similar breakdown to the categories presented for major storm events).

Response:

Please refer to EOE-135, Attachment 1, for a list of catastrophic storm events with costs by category that have occurred since March 2025.

Please note that the costs provided in EOE-135, Attachment 1, are preliminary amounts based on the costs recorded to the Company's general ledger as of July 2026, which have not been through the rigorous storm invoicing quality control review process that is described in the testimony of the Storms Panel filed as Exhibit CLP-STORM-1, beginning at page 94. As noted in the Company's response to EOE-132[i], the Company's proposal with regard to storm costs post-March 2025 is to file the actual storm costs incurred from April 2025 through December 2026 that have been fully through the storm invoicing quality control audit process along with all supporting documentation on September 1, 2027.

Prior Referenced Response:

[i] EOE-132 Question:

(CATASTROPHIC STORM CUTOFF) Explain why the Company decided to omit 2Q-4Q 2025 catastrophic storm events from the rate case submission.

EOE-132 Response:

Please refer to the testimony of the Storms Panel filed as Exhibit CLP-STORM-1, beginning at page 94, which discusses the Company's detailed storm invoicing quality control audit process. It can take weeks or months for the Company to receive invoices after a catastrophic storm or pre-staging event. Once an invoice is received, the Company performs its multi-step review process, which also takes weeks or months depending on each invoice's size

and complexity. Because of the delay in receiving, reviewing and approving invoices, it was not feasible to include storms occurring after March 2025 within the Company's initial rate amendment Application.

With regard to costs associated with storm events occurring after March 2025, the Company's plan is to file the storm costs incurred from April 2025 through December 2026 with all supporting documentation on September 1, 2027. Please refer to the Company's response to OCC-143[i], as well as the testimony of the Eversource Leadership Panel in Exhibit CLP-ELP-1, beginning on page 121, for the Company's proposal to establish a new Storm Cost Recovery Adjustment Factor ("SCRAF") that would establish a more programmatic and timely process for review of costs associated with catastrophic storms and pre-staging event costs.

Thus, with respect to storm costs incurred post-March 2025, the Company's plan is to file the actual storm costs incurred from April 2025 through December 2026 with all supporting documentation on September 1, 2027. Pursuant to the Company's proposal in this case, PURA would then conduct a contested proceeding to evaluate the prudence of the incremental catastrophic storm and pre-staging event costs, the accumulated reserve balances and the potential need for a SCRAF rate change to commence recovery of prudently incurred costs. The Company's proposal is to implement any rate changes on September 1st of the following year, aligning with the Company's RAM Phase II rate changes on the same day.

This process would continue on an annual cycle, with the Company filing the prior year's actual storm costs with all supporting documentation on September 1st each year; with a prudence review occurring thereafter; and a potential rate change to incorporate those storm costs into the SCRAF in the following September 1st rate change. This routine cycle would avoid the accumulation of storm costs in a manner that causes rate shock for customers; would mitigate the applicability of carrying costs, lowering costs for customers and would be administratively efficient with smaller increments of storm costs presented for review at any given time.

Date Filed: August 27, 2026

Witness: Douglas P. Horton, Leanne M. Landry, and John G. Griffin
Request from: Office of Education, Outreach, and Enforcement

Question:

(2Q-4Q25 MINOR STORM EVENTS) Provide a detailed listing of all minor storm events (i.e., storm events below the $4 million threshold) that have occurred for 2025, along with each event's total cost broken down by incremental labor, materials, overheads, vehicles, outside vendors, p-card, and employee expense/other (i.e., similar breakdown to the categories presented for major storm events).

Response:

Please refer to EOE-013, Attachment 1, for a detailed listing of all minor storm events that occurred in 2025, with associated costs disaggregated by category.

Date Filed: August 26, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Education, Outreach, and Enforcement

Question:

(VEGETATION EQUIPMENT) Explain whether the Company's Tree vendors are permitted to bill for equipment (e.g., chain saws) during a storm event. As part of the response, identify the standard equipment that is included within existing rates and discuss any changes that resulted from the Company's response to EOE-552 within Docket No. 25-12-13.

Response:

The Company's Vegetation Management vendors are permitted to bill for equipment (e.g., chainsaws) during storm restoration.

Please refer to OCC-101, Attachment 1 CONFIDENTIAL, for standard equipment that is included within existing contracts and rates.

Referring to the Company's response to EOE-552 within Docket No. 25-12-13, the billing of chainsaws during storm restoration as discussed in that response is accurate and has not resulted in any changes.