Date Filed: September 17, 2026

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

Question:

(VEGETATION MANAGEMENT PROGRAM) Discuss the makeup of the Vegetation Management organization and provide a copy of the organizational chart.

Response:

The Company's Vegetation Management Program is managed by a manager, three supervisors, eleven Arborists, and one billing clerk. The billing clerk position is currently open and in the hiring process, so it is not shown in the organization chart attachment. Please refer to EOE-138, Attachment 1, for the organizational chart.

Date Filed: September 17, 2026

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

Question:

(VEGETATION MANAGEMENT PROGRAM) Explain why the Company relies on external vendors in lieu of hiring employees responsible for actual tree trimming and tree removals.

Response:

The Company contracts for tree work because qualified vendors provide specialized vegetation management and forestry services that are outside the Company's core business of electrical line construction, operation, and maintenance. These vendors bring specialized skills, training, certifications, equipment, and industry expertise that are specifically designed for vegetation management activities. While performing this work internally would require the Company to procure and maintain dedicated tree crews, specialized equipment, facilities, and support functions, contracting with qualified vendors allows the Company to leverage an established industry workforce focused on this specialized field. In addition, the vegetation and forestry industry is highly competitive and relies on specialized tools, training, and operational practices. Utilizing qualified contractors is a common approach across the utility industry, enabling access to experienced resources and scalable staffing. During larger storm events, these vendors also provide access to additional crew resources that support restoration efforts and help expedite service recovery for customers.

Date Filed: September 17, 2026

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

Question:

(VEGETATION MANAGEMENT PROGRAM REDESIGN) Refer to Exhibit CLP-VMP-1. Respond to the following:

a. Explain how the Company's historical vegetation management program (VMP) has impacted the Company's vegetation-related storm staffing levels outlined within its Event Level Matrix (ELM).

b. Explain how the Company's proposed redesign to the VMP is expected to impact the Company's vegetation-related storm staffing levels outlined within its ELM.

Response:

a. The Company's Vegetation Management Program ("VMP") has historically enabled the Company to immediately secure local tree crews during a Level 5 event, within the Company's Event Level Matrix ("ELM"), without utilizing non-local tree crews. However, operating under the current approved budget has more recently resulted in a reduction of local tree crews needed to complete the annual VMP workplan, which impacts the availability of local tree crews for storm response activities and the need to secure non-local tree crews for Level 5 events.

b. The Company's proposed VMP will enable the Company to immediately secure the local tree crews to fulfill the requirements for a Level 5 event as outlined within the ELM.

Date Filed: September 17, 2026

Witness: John P. Dipaola-Tromba, Sean D. Redding, Jenna M. Turner, Leanne M. Landry and Jeffrey D. Turano
Request from: Office of Education, Outreach, and Enforcement

Question:

(VEGETATION MANAGEMENT PROGRAM) Refer to Exhibit CLP-VMP-1, pp. 16, 25-26. Identify the total amount of capitalizable Enhanced Tree Trimming (ETT) costs per year since 2018 through present split between (1) enhanced tree removals ("ETR"); (2) customer-focused ETT work; and (3) CTDOT work pursuant to the CTDOT vegetation standard. Additionally, identify the capitalization period (i.e., amortization period) for each type of work.

Response:

Please refer to EOE-142, Attachment 1, for the Enhanced Tree Removals (ETR"), customer-focused Enhanced Tree Trimming ("ETT"), and CTDOT actuals for years 2018-2025. The ETR, customer focused ETT, and CTDOT tree work is capitalized and currently depreciated over a period of thirty-five years, in accordance with the Company's last approved rate case settlement depreciation rate in Docket No. 17-10-46.

Date Filed: September 17, 2026

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

Question:

(VEGETATION MANAGEMENT PROGRAM) Refer to Exhibit CLP-VMP-1, pp. 18-24. The Company identified seven types of components associated with CL&P's historical VMP. Please identify the historical cost breakdown between these seven components from 2018 through present.

Response:

In Exhibit CLP-VMP-1, pages 18-24, the Company identified seven generalized components of the historical VMP, including Scheduled Maintenance Trimming ("SMT"), Enhanced Tree Removals ("ETR"), Emergent Work, Distribution Rights-of-Way ("ROW"), Emergency Work, and VMP Support Work. However, this excludes previously discussed components in Exhibit CLP-VMP-1, pages 14-17, including Enhanced Tree Trimming ("ETT"), Customer-Focused ETT, and Vine Removal. Please refer to EOE-142, Attachment 1, for the historic actual cost breakdown for years 2018-2025.

Date Filed: September 17, 2026

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

Question:

(VEGETATION MANAGEMENT PROGRAM) Refer to Exhibit CLP-VMP-1, p. 32. Respond to the following:

a. Does the Company track each instance where there are "limitations imposed during the scheduled maintenance trim"?

b. If response to subsection 'a' is yes, provide a current listing of these limitations.

c. If response to subsection 'a' is yes, provide details regarding the historical (i.e., 2018-present) instances where the referenced vegetation caused outages or damage to the Company's infrastructure.

d. For each occurrence identified within subsection 'c', identify if the Company attempted to recover damages from the property owner. If damages were not pursued, explain why.

Response:

a. The Company tracks instances where there are limitations imposed during Scheduled Maintenance Trimming.

b. The limitations imposed during Scheduled Maintenance Trimming include:

    1. No Contact - Contact could not be made with the Property Owner ("PO") to obtain documented written consent.

    2. Modification - The PO requested modifications to the tree work resulting in clearances that are less than the applied specification.

    3. Objection - The PO refused the tree work to be conducted at the property.

c. The PO limitations are specific to the property address whereas the outage event information is specific to the electric distribution system operating device.

d. The Company is prohibited from recovering damages from a PO when vegetation causes an outage or damages the electric distribution system, per CT G.S. § 16-234 subsection (c)(1), which states (emphasis added):

> "In conducting vegetation management, no utility shall prune or remove any tree or shrub within the utility protection zone, or on or overhanging any public road, public highway or public ground, without delivering notice of the proposed vegetation management to the abutting property owner or private property owner. Such notice shall include the option for the abutting property owner or private property owner to consent, in writing, to such proposed pruning or removal, object to such proposed pruning or removal or modify such proposed pruning or removal. The notice shall include instructions regarding how the recipient may object in accordance with subdivision (3) of this subsection. Such notice **shall also include a statement that if a person objects to the proposed pruning or removal, and such tree falls on any utility infrastructure, such person shall not be billed by the utility for any resulting damage**. If requested by an owner of private property, the utility, municipality or the Commissioner of Transportation, as appropriate, shall provide such owner with information regarding whether a tree or shrub to be pruned or removed is in the public right-of-way or whether such tree or shrub is on such owner's private property."

Date Filed: September 17, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray, John P. DiPaola-Tromba, Sean D. Redding and Jenna M. Turner
Request from: Office of Education, Outreach, and Enforcement

Question:

(VEGETATION MANAGEMENT PROGRAM) Refer to Exhibit CLP-VMP-1, pp. 28, 36. Respond to the following:

a. Identify the total test year cost for the Company's execution of the ground-based LiDAR evaluation. Additionally, identify the total LiDAR evaluation costs that are included in the rate year and, if applicable, explain why the costs are expected to recur.
b. Explain the nature of the $950,000 LiDAR costs included on p. 36 and provide supporting calculations or other related documentation.

Response:

a. The total cost of the LiDAR pilot was $701,053, which included collection, processing, and analysis of the terrestrial LiDAR on approximately 4,000 miles of scheduled 2026 circuits. The cost to collect the terrestrial LiDAR was $379,800 and the cost to process and analyze the LiDAR data was $321,253.36. The recurring cost of LiDAR, and the pertinence of collecting terrestrial LiDAR on an annual basis is due to the natural cyclical growth and decline of the Connecticut roadside forest.

b. The $950,000 LiDAR costs include the collection, processing, and analysis of 2028 Scheduled Maintenance Trimming ("SMT") circuit mileage and 2028 Midcycle program mileage. The 2025 LiDAR pilot cost was increased for inflation at approximately 4% each year, which increases the estimated 2027 LiDAR cost to $773,000. In addition to the SMT circuit mileage, the Midcycle program mileage is also included within the LiDAR program scope. The Midcycle program includes approximately 1,000 additional miles and the 25% increase in mileage collected brings the total LiDAR program cost to an estimated $950,000.

Date Filed: September 17, 2026

Witness: John P. Dipaola-Tromba, Sean D. Redding, Jenna M. Turner, Craig Dikeman, and Matthew J. Correia
Request from: Office of Education, Outreach, and Enforcement

Question:

(VEGETATION MANAGEMENT PROGRAM) Refer to Exhibit CLP-VMP-1, p. 39.

a. Provide a complete copy of the RFP request;
b. Explain where in the process the Company currently is;
c. Discuss how the Company notified potential bidders; and
d. Provide copies of all proposals submitted by vendors.

Response:

a. Please refer to EOE-145, Attachment 1, for a complete copy of the RFP request.

b. The Company is in the process of clarifications and evaluating supplier submissions.

c. The Company notified potential bidders through the SAP Ariba message board, sent via email.

d. This is still an open RFP solicitation; the Company will supplement the vendor proposals once the event has concluded and finalized.

Date Filed: September 17, 2026

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

Question:

(VEGETATION MANAGEMENT PROGRAM) Refer to Exhibit CLP-VMP-1, p. 45. The Company identified certain recommended changes to customer notifications that resulted from Docket No. 12-01-10. Identify the total estimated cost reductions to the VMP if the Authority were to approve the Company's request to provide notices in alignment with § 16-234.

Response:

Please refer to CLP-VMP-2, on page 31, for the estimated cost of written documentation in 2025 as required by PURA in Docket No. 12-01-10. More accurate estimates of the cost reductions in the event that PURA were to approve the Company's request to notify customer in accordance with CT G.S. § 16-234, may be supplemented as the Company finalizes the RFP process for the 2027-2030 VMP contracts.

Date Filed: September 17, 2026

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

Question:

(VEGETATION MANAGEMENT PROGRAM) Refer to Exhibit CLP-VMP-1, pp. 46-47. The Company discussed "hazard and risk trees." Respond to the following:

a. Explain where the referenced "hazard and risk trees" are located (i.e., on rights of way or on private property).

b. Identify if there are circumstances where the Company could provide an arborist report to the property owner of "hazard and risk trees" assigning responsibility for, or defer, the costs of vegetation removal. Identify if the Company has allocated or collected any damaged infrastructure costs associated with "hazard and risk trees" to the customers.

Response:

a. Hazard and risk trees are not confined to any specific locale. Rather, they are located within the fall zone on state, municipal, and private properties, including the town and state rights-of-ways, and pervasive through the Connecticut roadside forest.

b. The Company prioritizes hazard and risk tree removals across the electric distribution system and regularly assesses tree removal requests submitted by customers and property owners. When a tree removal request is determined to not be a risk to the electric distribution system, the tree removal and costs thereof fall under the responsibility of the property owner, and the determination is explained to the customer and/or property owner. Regarding whether the Company has "allocated or collected any damaged infrastructure costs associated with hazard and risk trees", per CT G.S. § 16-234, subsection (c)(1), stating (with emphasis:

> "In conducting vegetation management, no utility shall prune or remove any tree or shrub within the utility protection zone, or on or overhanging any public road, public highway or public ground, without delivering notice of the proposed vegetation management to the abutting property owner or private property owner. Such notice shall include the option for the abutting property owner or private property owner to consent, in writing, to such proposed pruning or removal, object to such proposed pruning or removal or modify such proposed pruning or removal. The notice shall include instructions regarding how the recipient may object in

accordance with subdivision (3) of this subsection. Such notice **shall also include a statement that if a person objects to the proposed pruning or removal, and such tree falls on any utility infrastructure, such person shall not be billed by the utility for any resulting damage**. If requested by an owner of private property, the utility, municipality or the Commissioner of Transportation, as appropriate, shall provide such owner with information regarding whether a tree or shrub to be pruned or removed is in the public right-of-way or whether such tree or shrub is on such owner's private property."

Date Filed: September 17, 2026

Witness: Lavelle A. Freeman and Elli Ntakou
Request from: Office of Education, Outreach, and Enforcement

Question:

(Reliability) Refer to Exhibit CLP-ELP-1, p. 47. Please explain how the Company calculates Customers Experiencing Multiple Interruption (CEMI).

Response:

The basic formula for Customers Experiencing Multiple Interruptions ("CEMI") is:

$CEMI_n$ = Unique customers experiencing n or more sustained interruptions /
Total Customers Served

To perform the calculation, the Company first identifies each service account affected by every outage event in the population. Then, the Company generates a unique list of service accounts affected by outages and a count of the number of outages experienced by each service account. Any account that has more than *n* outages is counted in the numerator.

The Company calculates 36 iterations of this metric in the annual TDRP report, with combinations of the following:

- Governing Criteria:
  - IEEE Non-Storm
  - IEEE All In
  - RE08 Non-Storm
  - RE08 All In
- System Type:
  - Primary Only
  - Secondary Only
  - Primary + Secondary
- $CEMI_n$ Value:
  - 3 or More
  - 5 or More
  - 7 or More

Date Filed: September 17, 2026

Witness: Lavelle A. Freeman and Elli Ntakou
Request from: Office of Education, Outreach, and Enforcement

Question:

(VEGETATION MANAGEMENT PROGRAM) Refer to Exhibit CLP-ELP-1, p. 64. Please explain how the Company calculates Storm-CEMI.

Response:

The Company did not calculate Storm CEMI. The recurrence analysis supporting the targeted resiliency plan was performed using Storm DEMI, Devices Experiencing Multiple Interruptions, for the four-year period January 1, 2022, through December 31, 2025. Storm DEMI is an asset-based measure: for each protective device, and by extension the zone that device serves, it is the count of discrete sustained storm outage events recorded at that device over the study period. DEMI was used because the plan's unit of work is a physical line segment rather than a customer, so recurrence must be measured at the asset being replaced. It also identifies where failures occur rather than their downstream consequence, and it avoids the density bias a customer-weighted recurrence measure would introduce. Customer impact is captured separately through the All-In SAIDI ranking applied alongside the DEMI screen. The top 100 zones by Storm DEMI are provided in the Company's response to EOE-150[i]. That response reports event totals for both the requested 2018 through 2025 period and the 2022 through 2025 period, the latter being the period used in the analysis supporting the Resiliency Plan.

Storm events for this purpose comprise both major storm event days and minor storm event days, with each calendar day assigned to one mutually exclusive category so that no event is counted twice. "Minor storm event" is an internal operational classification the Company uses for planning purposes: a day that is not a major storm event day and on which the distribution system recorded more than 100 sustained outage events. It is not an index defined in IEEE Standard 1366 and is not used in the Company's regulatory reliability reporting. It corresponds to the same set of days the Company has already described in this proceeding, the approximately 35 to 45 days each year that carry a significant contribution to annual customer-minutes of interruption. The Storm DEMI analysis was prepared solely to support capital project selection under the Resiliency Plan and does not modify or otherwise affect the SAIDI, SAIFI, CAIDI, or CEMI values the Company reports to PURA.

Prior Referenced Response:

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[i] EOE-150 Question:

(VEGETATION MANAGEMENT PROGRAM) Refer to Exhibit CLP-ELP-1, p. 64. Please provide a list of the 100 highest Storm-CEMI from 2018 through 2025, individually.

EOE-150 Response:

As explained in the Company's response to EOE-149[i], the Company did not calculate Storm CEMI. The recurrence analysis supporting the targeted resiliency plan was performed using Storm DEMI, Devices Experiencing Multiple Interruptions, which is an asset-based count of discrete sustained storm outage events recorded at each protective device and the zone that device serves. The Company has interpreted this request as seeking the top 100 zones ranked on that basis and responds accordingly.

Please refer to EOE-150, Attachment 1, which provides the top 100 zones by Storm DEMI. For each zone, the attachment reports event totals for the requested period of 2018 through 2025 as well as for the period of 2022 through 2025. The four-year 2022 through 2025 totals are the basis for the analysis supporting the Resiliency Plan, because that window is long enough for a repeat-failure pattern to be meaningful while remaining representative of vegetation and asset conditions present on the system today rather than conditions since remediated. Both periods are provided so that the Authority can review the longer history alongside the data actually used.

Date Filed: September 17, 2026

Witness: Lavelle A. Freeman and Elli Ntakou
Request from: Office of Education, Outreach, and Enforcement

Question:

(VEGETATION MANAGEMENT PROGRAM) Refer to Exhibit CLP-ELP-1, p. 64. Please provide a list of the 100 highest Storm-CEMI from 2018 through 2025, individually.

Response:

As explained in the Company's response to EOE-149[i], the Company did not calculate Storm CEMI. The recurrence analysis supporting the targeted resiliency plan was performed using Storm DEMI, Devices Experiencing Multiple Interruptions, which is an asset-based count of discrete sustained storm outage events recorded at each protective device and the zone that device serves. The Company has interpreted this request as seeking the top 100 zones ranked on that basis and responds accordingly.

Please refer to EOE-150, Attachment 1, which provides the top 100 zones by Storm DEMI. For each zone, the attachment reports event totals for the requested period of 2018 through 2025 as well as for the period of 2022 through 2025. The four-year 2022 through 2025 totals are the basis for the analysis supporting the Resiliency Plan, because that window is long enough for a repeat-failure pattern to be meaningful while remaining representative of vegetation and asset conditions present on the system today rather than conditions since remediated. Both periods are provided so that the Authority can review the longer history alongside the data actually used.

Prior Referenced Response:

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[i] EOE-149 Question:

(VEGETATION MANAGEMENT PROGRAM) Refer to Exhibit CLP-ELP-1, p. 64. Please explain how the Company calculates Storm-CEMI.

EOE-149 Response:

The Company did not calculate Storm CEMI. The recurrence analysis supporting the targeted resiliency plan was performed using Storm DEMI, Devices Experiencing Multiple Interruptions, for the four-year period January 1, 2022, through December 31, 2025. Storm DEMI is an asset-based measure: for each protective device, and by extension the zone that device serves, it is the count of discrete sustained storm outage events recorded at that device over the study period. DEMI was used because the plan's unit of work is a physical line segment rather than a customer, so recurrence must be measured at the asset being replaced. It also identifies where failures occur rather than their downstream consequence, and it avoids the density bias a customer-weighted recurrence measure would introduce.

Customer impact is captured separately through the All-In SAIDI ranking applied alongside the DEMI screen. The top 100 zones by Storm DEMI are provided in the Company's response to EOE-150[i]. That response reports event totals for both the requested 2018 through 2025 period and the 2022 through 2025 period, the latter being the period used in the analysis supporting the Resiliency Plan.

Storm events for this purpose comprise both major storm event days and minor storm event days, with each calendar day assigned to one mutually exclusive category so that no event is counted twice. "Minor storm event" is an internal operational classification the Company uses for planning purposes: a day that is not a major storm event day and on which the distribution system recorded more than 100 sustained outage events. It is not an index defined in IEEE Standard 1366 and is not used in the Company's regulatory reliability reporting. It corresponds to the same set of days the Company has already described in this proceeding, the approximately 35 to 45 days each year that carry a significant contribution to annual customer-minutes of interruption. The Storm DEMI analysis was prepared solely to support capital project selection under the Resiliency Plan and does not modify or otherwise affect the SAIDI, SAIFI, CAIDI, or CEMI values the Company reports to PURA.

Date Filed: September 17, 2026

Witness: Elli Ntakou and Lavelle A. Freeman
Request from: Office of Education, Outreach, and Enforcement

Question:

(VEGETATION MANAGEMENT PROGRAM) Refer to Exhibit CLP-ELP-1, p. 67. Please provide the cost benefit analyses the Company performed for determining reliability projects for the 2025 Test Year.

Response:

As part of compliance with Docket No. 17-12-03RE08, the Company performed the referenced Benefit-Cost Analysis ("BCA") in 2023 using historical reliability projects, their associated costs, and their observed impact on SAIDI and SAIFI.

In 2024, the BCA results were incorporated into the Reliability Budget Optimization Tool ("ReBOT"). ReBOT uses the BCA results as a baseline to determine the cost-optimal reliability mitigation measure for each zone. It first creates a list of zones eligible for reliability mitigation by evaluating historical outage performance at the individual-zone level. The tool then estimates the potential reduction in customer interruptions and customer minutes of interruption associated with various eligible remediation alternatives. The estimated reliability benefit of each alternative is then evaluated relative to its estimated project cost using $/SAIDI or SAIFI per unit reduction as the metric to determine the most cost-effective mitigation measure. This process identifies and prioritizes potential device deployments and other remediation alternatives that are expected to provide the greatest reliability improvement in a cost-effective manner.

The initial ReBOT recommendations were produced in late 2024. Due to the timing of the Company's project-planning cycle, the recommendations were used to support project selection for the 2025 and 2026 TripSaver Program. ReBOT's use was subsequently expanded to support both the TripSaver, Smart Switch and reconductoring Programs in 2027.

ReBOT is an evolving analytical tool, and the Company continues to refine its methodology and expand its application as additional experience and data become available.

The BCA and ReBOT are used as project-screening and prioritization tools and are not intended to predict the precise impact of future projects or programs. Final project selection also considers engineering judgment, constructability, local system conditions, operational requirements, and other project-specific factors. As such, benefits and costs of each project may differ from the tool's results for a multitude of reasons.

Date Filed: September 17, 2026

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

Question:

(VEGETATION MANAGEMENT PROGRAM) Refer to Exhibit CLP-VMP-1, p. 19. Please provide the Company's Scheduled Maintenance Trimming (SMT) program's scheduled circuits from January 1, 2022, through December 31, 2026. Include in the response an unlocked excel spreadsheet, for each year containing the following information:

a. Planned routes with start and end addresses;

b. Start and end date of work performed;

c. Contractor who performed the work; and

d. Emergent work with a description of the work performed and the date the work was performed.

Response:

Please refer to EOE-152, Attachment 1, for the Company's Scheduled Maintenance Trimming ("SMT") program's scheduled circuits for years 2022-2026.

a. The scheduled work will start at the circuit substation (refer to EOE-152, Attachment 1) and end at multiple locations across the circuit. There is not a planned route with a distinct "end address" for circuit completion.

b. Scheduled vegetation management circuit maintenance is completed within the scheduled calendar year.

c. The contractor that performed the SMT work is provided (refer to EOE-152, Attachment 1).

d. Please refer to EOE-152, Attachment 2, for a list of completed Emergent tree work for years 2022-2026.

Date Filed: September 17, 2026

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

Question:

(VEGETATION MANAGEMENT PROGRAM) For each year, from 2018 through 2025, please provide a list of external vegetation management contractors the Company has employed.

Response:

Please refer to EOE-153, Attachment 1, for the list of external vegetation management contractors utilized by the Company during years 2018-2025.

Date Filed: September 24, 2026

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

Question:

(VEGETATION MANAGEMENT PROGRAM) For each of the vendors the Company has provided in response to the above Interrogatory, EOE-153, please provide the applicable contract for the time period in which the contractor performed work.

Response:

Refer to EOE-154, Attachment 1, for a listing of Vegetation Management contracts, included in the Company's response to EOE-153[i]. Please refer to EOE-154, Attachment 2 CONFIDENTIAL through EOE-154, Attachment 7 CONFIDENTIAL, for copies of the contract documentation.

For certain vegetation management work, the applicable Purchase Order constituted the governing agreement between the parties. In those instances, pricing schedules were maintained by Procurement within the Ariba system, and the approved rates were entered into the Vegetation Management system to support cost control and compliance with established pricing. The applicable Purchase Orders, together with the Company's standard Purchase Order terms and conditions, governed the services provided during the relevant period.

The attachments provided constitute the contractual documentation currently available for the periods during which the referenced contractors performed Vegetation Management work.

The Company is continuing to compile and review additional Vegetation Management contractual records that may be responsive to this request. To the extent additional responsive agreements are identified, the Company will supplement this response.

Prior Referenced Response:

[i] EOE-153 Question:

(VEGETATION MANAGEMENT PROGRAM) For each year, from 2018 through 2025, please provide a list of external vegetation management contractors the Company has employed.

EOE-153 Response:

Please refer to EOE-153, Attachment 1, for the list of external vegetation management contractors utilized by the Company during years 2018-2025.

Date Filed: September 17, 2026

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

Question:

(VEGETATION MANAGEMENT PROGRAM) For each year from 2018 through 2025, please provide the Company's total expenditure on vine control, in an unlocked excel spreadsheet, broken down by:
a. Year;
b. Cost per mile for each of the Company's programs (SMT, ETT, etc.);
c. Total cost allocated to each contractor.

Response:

a. Please refer to EOE-155, Attachment 1, for the Company's Vine Program actual costs for years 2018-2025. This does not include vines addressed as a component of other programs.

b. Vine control is a component of the Company's VMP Scheduled Maintenance Trimming ("SMT") program; however, it is included in the unit price of the work and therefore not able to be separated from other components of the unit price. The Company does not differentiate vine control from other components of hourly time, material, and equipment tree work performed under the Customer-Focused Enhanced Tree Trimming ("ETT"), ETT, or the CTDOT programs and cannot provide a cost per mile for the vine control component. EOE-155, Attachment 1, and EOE-155, Attachment 2 CONFIDENTIAL, do not include the price for vines addressed as component of other programs such as SMT and ETT, these attachments only reflect the costs of the stand-alone Vine Program.

c. Please refer to EOE-155, Attachment 2 CONFIDENTIAL, for the total actual Vine Program cost allocated to each contractor. This does not include vines addressed as a component of other programs.

Date Filed: September 17, 2026

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

Question:

(PBMRP CAPITAL SUPPORT MECHANISM) Refer to Exhibit CLP-ELP-1, pp. 101-103. Provide a working, unlocked Excel spreadsheet that would serve as a representative tool used to calculate the Company's incremental revenue requirements resulting from the proposed capital support mechanism (F-Factor) for each year of the MRP. As part of the submission, discuss the calculations and separately identify and explain all critical assumptions, using cited information from the Company's rate case submission where relevant (e.g., depreciation rate from the Company's depreciation study). In support of the request, please use the Company's proposed 5-Year Targeted System Performance (TSP) Plan within the spreadsheet's initial inputs and apply an initial assumption that the Company incurred actual plant-in-service additions of 5% more than the proposed annual TSP funding. Additionally, please configure the spreadsheet to allow for the weighted average carrying costs (WACC) to be individually adjusted for both ROE and Cost of Debt.

Response:

The Company appreciates the opportunity to respond to EOE's thoughtful question regarding the operation of the PBMRP proposed in this proceeding, which the Company views as key to reaching a long-term reliability and resiliency plan for Connecticut, while meeting affordability needs for customers.

The Company's response to this request is organized as follows:

A. Overview and Results

B. F-Factor Discussion

C. Impact of 5% Additional Capital Investment

D. Model overview

Attachments referenced in this response:

EOE-156, Attachment 1, provides the Company's working model, with projected capital investment as filed in this proceeding. See, e.g., Exhibit CLP-ELP-1, Figure 7.
EOE-156, Attachment 2, provides a second model that is identical in every respect to Attachment 1 except that capital investments are 5% greater than the forecast submitted to this proceeding in Exhibit CLP-ELP-1, Figure 7, as stipulated by EOE's data request.

A. Overview and Results

Ultimately, the Company's goal in this proceeding is to establish a sustainable, cohesive ratemaking framework that supports electric utility service in the State of Connecticut in an affordable manner for customers, over a long term. This is the Company's goal because the CL&P system needs investment for reliability, resiliency and modernization. For this infrastructure investment to be affordable for customers, a coherent ratemaking plan needs to be instituted that will consider the interests of customers over a longer term than just the next rate case. That framework needs to balance: (1) the reliability and performance requirements of the Company's customers and the broader State of Connecticut; (2) customer rate stability and affordability; (3) incentives for cost efficiency in utility operations; and (4) implementation of a revenue support mechanism sufficient to cover the cost of delivering these objectives to customers, including the cost of capital.

The Company's PBMRP is designed to address these objectives in a holistic, balanced way. To do this, the Company started with the ratemaking framework under discussion in PURA's PBR docket (Docket No. 21-05-15RE01), while also introducing certain new elements to remediate the flaws that would ultimately hinder PURA's (draft) PBR model from supporting the necessary stay-out terms. As discussed below, the stay-out term is the critical element of the PBMRP that creates the cost-efficiency incentive inherent in a performance based ratemaking plan.

This context is vital to understand both the design and mechanics of the Company's proposed PBMRP, including both the F-Factor and "I-X" components. To augment understanding of how the plan would work over the stay-out period, the Company has incorporated the projected costs of service set forth in EOE-156, Attachment 1, Worksheet, entitled "COS-1 Total," which is the Company's cost of service, as filed. The Company does not intend to imply that these dollar amounts are certain for the future and there will undoubtedly be changes in a litigated result. However, these figures serve as a reasonable basis for presenting this analysis to reflect the Company's PBMRP proposal. Moreover, assuming that there will be changes to the underlying cost of service that serves as the "going in revenue requirement," all of the projections made herein become highly optimistic, as discussed below.

Increasing capital investment on the Connecticut distribution system is a given for the reasons described in the testimony of the Company's Leadership Panel and Targeted System Plan ("TSP") Panel – the Connecticut distribution system needs additional investment to maintain service reliability to customers and even more investment to achieve a level of modernization. The Company will need to make this investment to meet the interests of customers, with or without a multi-year plan. However, *without a multi-year rate plan*, whether in the form of the Company's proposed PBMRP or another reasonable model, the Company's only viable course of action to support this level of needed investment will be to file traditional cost-of-service rate cases, as

closely to annually as possible. Effectively, these sequential cases will "roll in" unrecovered capital investment into base rates to maintain a nexus between what the Company needs to invest in the system and what rates are reflecting for recovery of costs.

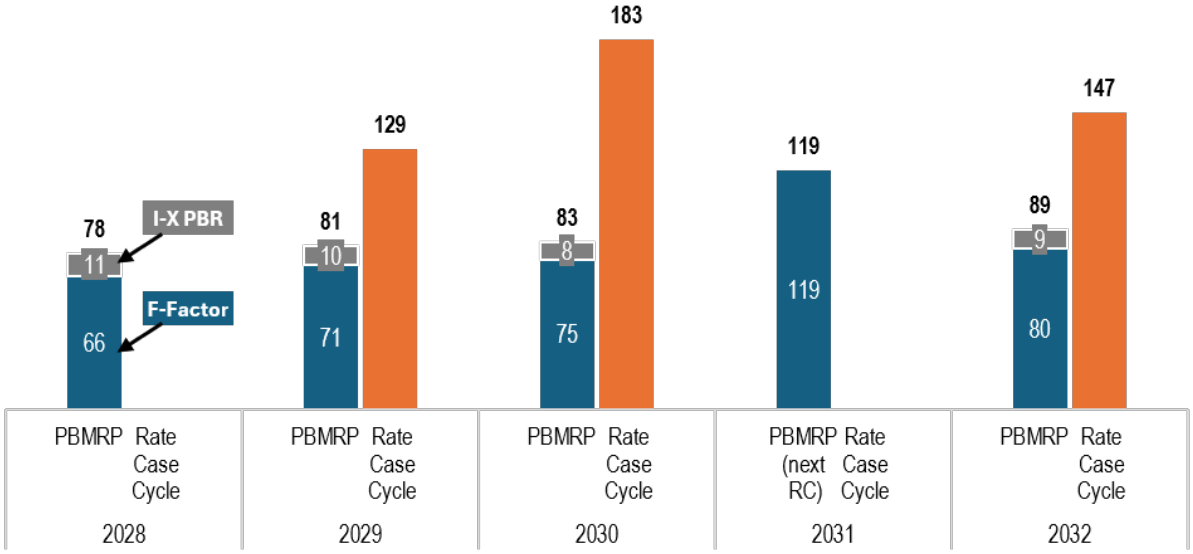
In a world in which system investment needs are relatively flat, economy-wide inflation is modest and predictable at 2% annually, and rates are fully coupled with growing sales revenues (and no revenue decoupling mechanism), it is conceivable that a utility *could* offset the cost increases it incurs with organic sales growth, as electric utilities could do in past decades. However, that is not the reality of today's operating environment. The distribution system investment needs are extensive and growing and the financial consequences of these circumstances are factors that need to be considered in determining a reasonable and workable regulatory plan. Establishment of a reasonable multi-year, performance-based ratemaking plan is the mechanism that can support the system needs in a manner that is wholly transparent and stable for customers, allowing for a smoother trajectory of rate changes than would otherwise occur.

Results of F-Factor Implementation Assuming Capped Forecast Investment

EOE-156, Chart 1, below, provides illustrative rate increases comparing circumstances where the Company is pursuing a traditional rate-case cycle with filings as close to annually as possible under Connecticut law, as compared to the proposed PBMRP. These amounts assume the Company's revenue requirement proposed in this docket is authorized *without modification*, except that the Company has used its existing weighted average cost of capital to perform the analysis, in order to isolate the functioning of the F-Factor operation - apart from changes in the cost of capital (i.e., the analysis uses a 9.25% return on equity and 47%/53% debt to equity capital structure). As noted above, the cost-of-service projections are shown in EOE-156, Attachment 1, Worksheet "COS-1 Total," Line 35.

In the absence of a multi-year rate plan, the Company anticipates filing rate cases on a rolling basis, with base rate changes effective January 1, 2029, July 1, 2030, and January 1, 2032. Chart 1, below, also spans the time period covering one year beyond the Company's proposed four-year plan. 2032 is shown for illustrative purposes.

EOE-156, Chart 1
Annual Incremental Revenue Increase, $ Millions



Note: Chart 1 assumes base-rate amendments effective 1/1/2029, 7/1/2030 and 1/1/2032.

In Chart 1, a rolling rate-case cycle is depicted as the orange series, with the Company estimating new rates effective January 1, 2029 (18 months after the present docket concludes), with additional revenues of $129 million; followed by another $183 million rate change effective July 1, 2030, and a further $147 million effective January 1, 2032. These rate adjustments arise primarily as a result of capital investment rather than O&M changes, which means that the associated rate changes are reasonably foreseeable and ultimately predictable.

In contrast, the Company's proposed PBMRP would yield revenue increases of $77.6 million for rates effect July 1, 2028, $81.1 million July 1, 2029, and $83 million July 1, 2030 (EOE-156, Attachment 1, worksheet "PBR-1 Total PBRA", Line 41). For purposes of discussion, the Company estimates that the subsequent rate case taking effect after the proposed PBMRP would be $119 million in 2031, followed by $89 million in 2032 assuming continuation of the proposed framework. Uncertainty grows as the timeframe of projections extends, as the Company will inevitably experience cost increases in relation to both operating expenses and capital investment, as time passes. Therefore, the later years (particularly 2031 and 2032) should be interpreted as illustrative for purposes of discussing the principles and conceptual impacts of the PBMRP and traditional rate case frameworks.

As Chart 1 illustrates, whether through a multi-year rate plan or sequential rate cases, ongoing revenue support is essential to the electric system. Revenue increases for the Company are rate increases for customers, so that a smoother and more predictable customer impact occurs through the Company's PBMRP, which is the fundamental purpose of the PBMRP.

The Company's proposal results in rate increases amounting to approximately 1.5-2.1% on a total bill basis, annually (Line 3). In contrast, a rolling rate-case cycle yields rate increases nearly double at 3.4% (Line 4). Essential to this discussion is that *both* frameworks are designed to roughly track with the cost of service, although the stay-out feature of the PBMRP forces the Company to absorb the risk of deviation from the cost of service given the likelihood that operating and investment costs will increase over the period. The difference is the gradualism of the Company's PBMRP, which results in smoother, more predictable bill changes for customers.

EOE-156, Table 1

Line	Description	2028	2029	2030	2031	2032
	Incremental Revenues ($ Millions)					
1	Company Proposal	77.6	81.1	83.0	118.6	89.0
2	Rate Case Cycle	0.0	129.0	183.0	0.0	147.0
	Annual Increase, % Total Bill					
3	Company Proposal	1.5%	1.5%	1.5%	2.1%	1.6%
4	Rate Case Cycle	0.0%	2.4%	3.4%	0.0%	2.6%

The rolling rate-case cycle is characterized by larger changes that are more disruptive to customers, in addition to being administratively burdensome for all Connecticut stakeholders. Importantly, the Company's PBMRP does not undermine the applicability or efficacy of prudence reviews in terms of establishing a strong incentive for cost control. Under the Company's proposal, prudence reviews can occur annually, preserving accountability and cost-control incentives with increased transparency, as well.

B. F-Factor Operation

At its core, the Company's proposed F-Factor mechanism is designed to provide a revenue allowance sufficient to support the level of capital investment needed by the system, including the cost of capital. Several essential characteristics of the F-Factor mechanism mutually contribute to its viability and potential longevity:

1. **Like the CT-Bar[1] the Company's F-Factor would take effect the first day of the first Rate Year coming out of the rate case, which eliminates the need for Rate Year capital to be embedded in base rates, subject to later downward-only reconciliation**. To the extent capital investment currently factored into the Company's proposed revenue requirement for Rate Year 1 is "rolled back" to an earlier date (for example, to a capital investment cutoff date of February 28, 2027 for inclusion in base rates), the F-Factor revenue-requirement calculation would inherently adjust to reflect capital investment as of that cutoff date.

2. **Like the CT-Bar, the Company's F-Factor does not pre-emptively or categorically exclude any type of capital investment**. The Company regularly makes capital investments that do not directly affect the performance of the electric grid the way utility poles, transformers, lines, substations, etc. clearly do, but are nonetheless essential capital investments in the provision of service to customers. Capital investments for facilities safeguarding equipment, information technology enabling self-service customer portals, and vehicles needed for transporting materials to work sites are but a few examples of core capital investments that are necessary and, therefore, inform the F-Factor allowance.

3. **Like the CT-Bar, the Company's F-Factor aligns the capital investment necessary for the target performance of the electric grid outlined in the Company's Targeted System Plan, with the revenues required to support those investments.** In developing the F-Factor the Company sought to establish a means of tying the F-Factor revenue allowances to the capital investment forecast that would be discussed extensively in this docket. This allows the focus of the TSP to remain on the system needs and plan objectives while simultaneously acknowledging that those needs and objectives, whatever they may be, require some measure of revenue support. The F-Factor serves as a necessary link between the system needs evaluated in *this* docket and necessary revenues.

4. **The Company's F-Factor properly includes the cost of capital**. If CT-bar is evaluated separately from going-in revenue requirements, no single design factor would guarantee its failure more so than the absence of the cost of capital from its revenue requirement calculations. Though the cost of capital is not visible the way other costs of service are, such as the maintenance cost that keeps an older piece of equipment online or the cost of gasoline in a line truck, it is just as real a cost of service.

[1] All references to the CT-Bar in this response are meant to refer to the Proposed Final Decision issued in Docket No. 21-05-15RE01 on July 14, 2025.

The Company regularly operates with a cash deficit. That is, the cash necessary to support *ongoing* operations exceeds the cash received from customers through bills. The direct result is the Company must secure funds through some other means. Those other means are debt and equity investors: the individuals, banks, corporations and other institutions supplying funds to capital markets. Those entities have choice in terms of the entities to whom they provide their funds, choices that weigh other utility companies, industries, countries and continents, type of security, duration, expected return, the presence (or absence) of dividends, environmental, social, and governance characteristics, and countless other variables against the investor's tolerance for risk. Not surprisingly, the Company cannot expect that investors, facing the choice between the Company and essentially all other investment opportunities, would or should accept zero return in exchange for their funds. Thus, the cost to acquire the funds necessary to perform the ongoing capital investments *required* of the system is real, fundamentally non-zero, and more specifically the Company's cost of capital filed in this proceeding.

5. **The Company's F-Factor captures all elements of the Company's capital investment base, including plant additions, plant retirements, accumulated depreciation, cost of removal, and accumulated deferred income taxes.** The Company's F-Factor calculation fundamentally captures the impact of ongoing depreciation accumulating in rate base, which has the effect of reducing overall revenue requirements. Additionally, the Company's F-Factor calculation inherently captures the reduced revenue requirement resulting from plant retirements and accumulated deferred income taxes, while also incorporating the effect of cost of removal on rate base.

6. **Like the CT-Bar, annual reconciliation of the revenue requirement ensures customers ultimately pay only for prudent capital investment while balancing the utility's need to cover the *ongoing* costs of providing ongoing service.** Critically, the Company's F-Factor proposal does not circumvent prudence reviews – essential pillars of properly-functioning regulatory frameworks – nor undermine the value that effective prudence reviews bring customers. Ultimately, the Company is acutely aware that any capital investment must successfully withstand the scrutiny of a prudence review. Whether that review happens next year, three years from now, or at any other interval, the Company knows the decisions made today must withstand a prudence examination. Any eventual findings of imprudence regarding capital investments made today have significant, negative financial implications, regardless of when those findings are made. Thus, the very expectation of future prudence reviews reinforces the prudence ingrained in decision-making today. Further, the risk of a future finding of imprudence and the

negative financial implications thereof eliminates any perceived financial benefit for the Company to "over invest" today.

Annual reconciliation, including the prudence reviews involved, is a critical element of the Company's PBMRP proposal. As part of each annual PBMRP adjustment effective July 1 each year of the PBMRP[2], the Company's actual capital additions for the Prior Year are allowed for inclusion in the calculation of the F factor to the extent that the actual capital additions do not exceed the Forecasted Budget (referred to as the F-factor allowance). To the extent that the cumulative actual capital costs in-service through the Prior Year, in aggregate, exceeds the Forecasted Budget through the Prior Year, then the F Factor allowance is capped at the cumulative Forecasted Budget. This downward-only reconciliation will ensure that, in the end upon reconciliation, customer bills reflect the costs associated only with projects that are in service to customers and no more, and that if the Company invests more than the Forecasted Budget, customer bills will not reflect amounts above the Forecasted Budget, until such time as those capital investments are allowed into rates at the time of the Company's next rate case. The prior-period reconciliation will be reflected in the F-Factor, in addition to the revenue requirement associated with the Forecasted Budget for the upcoming rate year, effective July 1 annually. The F Factor allowance will be calculated to determine the revenue requirement (inclusive of depreciation expense, property tax expense, return on rate base, and income tax) on actual plant additions (including plant additions, cost of removal, plant retirements, accumulated depreciation, and plant-related accumulated deferred income taxes ("ADIT")) up to the Forecasted Budget amount, and to reflect the revenue requirement for the Prior Year and through the Rate Year on in service capital additions placed in service in the Prior Year, provided that those in service capital additions are not reflected in base rates or in another rate mechanism. In addition, the F Factor allowance will reflect the revenue requirement for rate year capital, established at the Forecasted Budget, subject to downward-only reconciliation in the subsequent F Factor filing.

As noted above, annual reconciliation will consider plant-related ADIT on the Company's books through the end of the calendar year, prior to a given annual filing. To the extent the Company has recorded cumulative plant additions in

[2] In this proceeding the Company is proposing that the first F-Factor take effect commensurate with new base rates authorized in this proceeding, for effect July 1, 2027, and annually thereafter for the duration of the PBMRP. However, the Company has reflected rate year capital in the revenue requirement proposed in this proceeding, such that the Rate Year 1 F-Factor is set to 0, since rate year capital that would otherwise be reflected in the F-Factor on a forecasted basis is reflected in base rates. If PURA declines to include rate year capital in base rates, the F-Factor would be calculated to reflect the revenue requirement on capital through the rate year, subject to later reconciliation.

excess of the capital expenditure forecast provided in this docket or supported by a mechanism other than the F-Factor, the plant-related ADIT will be adjusted in the Company's annual reconciliation to avoid overstating the ADIT relevant to the F-Factor.

In total, the Company's proposed F-Factor will provide revenue support for, and ultimately reconcile, the capital investment placed into service from the cutoff date for inclusion in base rates through the effective date of the Company's subsequent rate case at the conclusion of the proposed PBMRP term. Per the Company's proposal, and as depicted in the illustrative attachments for this response, the F-Factor would ultimately reconcile capital investments made up to July 1, 2031 (the effective date of the subsequent rate case). Should the subsequent rate case be effective later than the July 1, 2031 illustrative date, the F-Factor would continue to reconcile capital investments placed into service until such time as that rate case does take effect.

C. <u>Impact of 5% additional capital investment</u>

EOE-156, Attachment 2 is the same working model as Attachment 1, except that the Company's actual capital investments are assumed to be 5% greater than the current forecast. These increases are reflected on the worksheet "COS-2 Capital," at Lines 19 and 26.

As shown in EOE-156, Table 2, below, in the event that the Company's actual capital investments over the period 2027-2031 were 5% greater than current projections, which is a realistic scenario, the Company's proposed F-Factor revenue would ***not increase***, highlighting two crucial design characteristics.

First, the core capital investment forecast provided in this docket is proposed to be a hard cap on the capital plant additions eligible for recovery through the F-Factor. That means the Company, PURA and stakeholders will be adequately informed of the *maximum* future revenues as calculated *today*.

Second, where core plant additions greater than forecast will not be supported through the F-Factor mechanism, there is pressure on the Company to stretch to find efficiencies to maintain a viable rate of return. As Table 1 demonstrates, investing beyond the current forecast provides no benefit in the form of greater revenue during the PBMRP, while putting downward pressure on the Company's earned rate of return. Consequently, over the term of the PBMRP, the Company's financial interest is to operate within its budgets and with a high rate of efficiency in order to achieve a viable rate of return.

EOE-156, Table 2

	Rate Year 1	Rate Year 2	Rate Year 3	Rate Year 4
Base Capital Investment Forecast				
(As Filed, Docket No. 26-05-10)				
Annual Incremental F-Factor Revenue ($ millions)		$66.2	$71.4	$74.5
Return on Equity	9.10%	8.98%	8.87%	8.75%
Savings required to earn allowed ROE ($ millions)	**$7.6**	**$14.3**	**$21.2**	**$29.0**
5% Additional Capital Investment				
Annual Incremental F-Factor Revenue ($ millions)		$66.2	$71.4	$74.5
Return on Equity	9.01%	8.80%	8.61%	8.42%
Savings required to earn allowed ROE ($ millions)	**$11.9**	**$23.8**	**$36.1**	**$49.3**

As shown in Chart 1 and discussed previously the sequential rate cases have a larger impact for customers and are more disruptive, while also creating administrative burden for all Connecticut regulatory stakeholders. Conversely, the Company's PBMRP produces smoother changes in revenues/rates without undermining the importance or efficacy of prudence reviews that would occur in the traditional cost-of-service ratemaking context. Under the Company's proposal, prudence reviews would happen annually. Thus, accountability and cost-control incentives are preserved in the Company's proposal, with an improvement in ratemaking transparency.

However, the larger point illustrated in Table 2 is the powerful impact of the stay-out term.

Under PBR, a benefit for the Company is the line of sight it has on a predictable revenue stream that will replace the loss of sales growth associated with the revenue decoupling mechanism, while providing a level of support for the ongoing operation of the system, including needed investment. However, a significant risk for the Company is that its costs will deviate from the "going in revenue requirement" from the minute rates are set through the end of the stay-out term. These cost changes will impact operating expenses, as well as the drivers of investment costs.

The power of the stay-out term, therefore, arises in relation to the Company's impetus to offset the earnings attrition it will inevitably experience as a result of these cost changes, through efficiency initiatives that will reduce costs on a going forward basis, to the benefit of customers. That is, to maintain a viable rate of return, the Company will be pressed to seek out and achieve cost efficiencies somewhere in the business. Those efficiencies achieved during the stay-out period unavoidably inure to the benefit of customers when

base-rates are next set on a cost-of-service basis. This is the fundamental power of a PBR framework, which the Company is experiencing in its Massachusetts companies.

In this case, Table 2 (above) and the working model included as part of this response, each show that it would be necessary for the Company to realize cost savings of approximately $29 million annually, by the end of the PBR term, in order to be able to offset the downward pressures on the (currently) authorized return on equity ("ROE") of 9.25%, all else equal. (See, EOE-156, Attachment 1, worksheet "Financial Summary", Line 24). "Downward pressures" mean increased costs, whether operating expense or the cost of carrying unrecovered capital investment.

For context, the Company's O&M reflected in this docket (per Exhibit CLP-REVREQ-2, Schedule C-3.0), excluding vegetation management, storm restoration and uncollectible expense, is $352 million, annually. Cost efficiency gains of $29 million therefore equate to a reduction on total O&M of approximately 8 percent, which is a significant reduction in the normal course of business.

At the same time, Table 2 further highlights that this $29 million annual gap is almost doubled to a gap of $49.3 million with only a five percent increase in capital investment as compared to the capped F-Factor. This computation highlights the extreme sensitivity that exists within the cost-of-service ratemaking model when operating expenses and investment costs are increasing and the point at which base rates will be reset and realigned with actual costs is extended to a future point in time.

For example, recall that this analysis is founded on a "going in revenue requirement" that is equal to the Company's filed, proposed revenue requirement – and assumes only one change in the modelling over the entire PBR term, which is the 5% increase in capital investment. However, in reality, there is a virtual certainty of operating cost increases and investment additions that well exceed the 5% shown here, which would only further suppress the rate of return. Accordingly, this analysis highlights the inherent power of the stay-out term associated with a multi-year rate plan that provides revenue support, but without any guarantee of aligning with the actual cost of service along the way. The growing gap is the pressure that is created for efficiency gains that will then be passed on to customers at the next rate-setting interval.

D. Model Overview

Please refer to EOE-156, Attachment 1, for the Company's illustrative PBR model. The model incorporates the Company's proposal with respect to inflation measurement, revenue increases related to operating expenses, F-Factor, and combined effect on the financial results of the Company.

Key assumptions include:

i. The base rate increase, PBMRP, and catastrophic storm cost recovery authorized in this docket are all assumed at the level filed by the Company in this proceeding, with the only exception being the Company used the return on equity and equity capitalization as currently allowed, which is 9.25% and 53.0%, respectively.

ii. The sum of plant additions and cost of removal each year are equal to the capital investment forecast provided in this proceeding, as shown in Exhibit CLP-ELP-1, Figure 7.

iii. Capital and O&M costs related to AMI are excluded from the projected cost of service and illustrative F-Factor revenue requirement calculations. Should the F-Factor be approved as the mechanism enabling revenue support for AMI, the cap on capital investment would need to be increased to accommodate the costs for that program.

iv. Catastrophic storm costs, both the recovery of existing deferred costs as well as the costs related to future events, have no bearing on the model. Importantly, this implies the catastrophic storm and pre-staging costs in base rates perfectly match future costs (i.e. future revenue equals future cost for each and every year).

v. O&M cost pressure is assumed to be 1% greater than inflation, annually.

The model is organized into three primary sections:

1) **Financial Summary**, which presents illustrative results of the combined effect of the Company's proposed rate increase, PBR framework, and cost projections

2) **PBR model**, which covers "I – X – CD" and F-Factor

   a. Worksheet "PBR-1 Total PBRA"
   b. Worksheet "PBR-2 Inflation"
   c. Worksheet "PBR-3 F-Factor Summary"
   d. Worksheet "PBR-4 F-Factor"
   e. Worksheet "PBR-5 F-Factor Property Tax"
   f. Worksheet "PBR-6 Capital Forecast"
   g. Worksheet "PBR-7 Going-In Capital RR"
   h. Worksheet "PBR-8 GDP"
   i. Worksheet "PBR-9 ECI"

3) **Cost of service**, which consists of three worksheets, provides a forecast of the actual cost of providing electric service

1) <u>Financial Summary</u>

The "Financial Summary" provides the combined results of going-in revenues along with the rate increases determined through the Company's PBR proposal, the operating costs of service projected over the same timeframe, and the investment base that enables the Company's essential service to customers.

Lines 15-27 show the calculation of the Company's actual, earned return on equity over the four years of the Company's PBMRP term. Specifically, Line 22 provides the annual earned return on equity; Line 23 provides the cumulative average annual ROE; and Line 24 provides the revenue requirement (excluding GET and uncollectible) or cost savings necessary to achieve the allowed ROE.

Lines 28-44 provide a simplified Income Statement for the four years of the Company's PBMRP, including revenue projections as well as the operating costs of service. These costs represent the projected costs of doing business whether or not those costs are supported with rates.

Lines 46-61 provide a summary of the revenue increases calculated in the PBR model and the corresponding impacts on uncollectible expense and gross earnings tax.

2) PBR

The PBR worksheets are the working calculations that drive the illustrative distribution rate increases discussed above. Each one of which is discussed separately below:

a. Worksheet "PBR-1 Total PBRA"

This worksheet summarizes the results (i.e. rate increases) of the model's other "PBR" worksheets and is organized into four sections: (1) Going-In Revenue Requirements; (2) PBR-O Adjustment; (3) F-Factor Adjustment; and (4) Total Performance Base Revenue Adjustment. "Going-In Revenue Requirements" reflects the eventual revenues authorized as a result of this proceeding. For purposes of this response, this reflects revenues as proposed in this docket and adjusted, as discussed above. The purpose of this section is to orient the reader to the authorized levels of operating revenue (Line 17) and O&M (Line 21) established in this proceeding and, second, to perform calculations necessary to

establish Rate Year 1 baselines for use with subsequent rate year revenue calculations. Line 19 is the resulting base distribution revenue requirement that represents the overall starting point for distribution revenues to which any and all PBMRP rate adjustments for Rate Year 2 would be added or subtracted as appropriate. Line 23 is the level of O&M to which the PBR-O percentage increase for Rate Year 2 would apply.

The PBR-O adjustment section (Lines 25-30) provides the calculations for inflation-driven rate increases, which are initially applied to line 23 discussed above. Line 27 is the combined percentage increase resulting from the Company's proposed composite inflation measure, -0.03% productivity ("x") factor, and consumer dividend. For this analysis, the Company has assumed a 30-basis point consumer dividend for all years. Line 28 provides the resulting annual incremental revenues.

The F-Factor adjustment section on this worksheet references the results determined on other worksheets of the model (discussed below). Here, Line 33 provides the resulting annual incremental revenues, while Line 34 provides the cumulative F-Factor revenue requirement.

Line 37 provides the total annual revenue increase, which is the sum of Lines 28 and 33.

Line 43 is the final resulting base distribution revenue requirement that begins with Rate Year 1 amounts and adjusts annually thereafter by the amounts described above.

For purposes of this analysis, there are no exogenous cost recovery assumptions reflected in the accompanying working model. If PURA were to authorize the Company's proposal, including mechanics related to exogenous cost provisions and the consumer dividend, the PBR model would need to be adapted from the attached to include additional worksheets as appropriate.

b. Worksheet "PBR-2 Inflation"

This worksheet first aggregates the relevant indices' data points from worksheets 10 and 11 (discussed below), which are shown on Lines 13-16 for GDP-PI and Lines 21-24 for ECI. Each index is then averaged for a given calendar year (Lines 17 and 25), which then form the basis for the annual growth calculations on Lines 18 and 26. As discussed in the Company's pre-filed testimony, the Company is

proposing to weight the indices 66.9% for GDP-PI and 33.1% for ECI. The composite resulting inflation is shown on Line 32.

Line 33 provides the -0.03% productivity factor, while Line 34 shows the consumer dividend, which assumes 30 basis points for simplicity of this analysis. The combined result of inflation, productivity factor and consumer dividend is shown on Line 35, which is before the imposition of a 5% cap. To the extent line 35 exceeds the proposed 5% cap, Line 36 would provide the adjustment such that Line 37, the final result, is the lesser of the 5% cap and Line 35.

Note that projections of inflation are used for analytical purposes in this response and to assist with discussion pertaining to future rate increase implications. Actual calculations of PBR adjustments in future annual PBR filings would rely exclusively on published data available at the time of a given year's annual PBR filing.

c. Worksheet "PBR-3 F-Factor Summary"

Like the CT-Bar, the Company's proposed F-Factor is calculated on a monthly basis. The "F-Factor Summary" worksheet aggregates the results of those calculations on Lines 17-29 and presents in 6-month increments to enable both calendar-year and rate-year views of the same information. Property taxes (Line 19) are not calculated monthly, but rather on a fiscal year basis. Line 28 provides the resulting cumulative F-Factor revenue requirement, while Line 29 is the annual incremental amount shown on the worksheet "PBR-1 Total PBRA," line 33.

d. Worksheet "PBR-4 F-Factor"

This worksheet provides the monthly calculation of the F-Factor revenue allowance summarized on the previous worksheet and is the "engine" of the overall F-Factor model. Broadly, it aggregates the necessary inputs, including rate base activity assumptions (Lines 18-25) and relevant rates resulting from this proceeding, including depreciation expense as a function of gross plant (Line 49) and pre-tax return on rate base (Line 51).

Note also that this worksheet includes a "switch" (Line 16) that enables this model to adapt to the cutoff date of capital investment for inclusion in base rates. However, due to the large number of possibilities for a potential cut-off date and similarly large variation of resulting Going-In revenue requirements, the model is currently configured to use this line as an adjustment for Rate Year 1 only. That is, the model is not currently built such that the user can specify a cutoff date for capital investment inclusion in base rates and have that date adjust the going-in capital

revenues, as well as the F-Factor. Conceptually, this switch is intended to affix the start of the F-Factor calculations to the last date capital investment is reflected in base rates.

As presently configured, the F-Factor revenue requirement assumes the capital investment reflected in base rates is per the Company's proposal, which is through June 30, 2028. However, the capital-driven rate year revenue requirement calculations reflected in the Company's filed cost of service are based on rate year averages. For example, the rate base referenced in the return on rate base calculations found on Exhibit CLP-REVREQ-2, Schedule A-1.0, Line 16 is average rate base, while Rate Year 1 depreciation expense is based on rate-year average plant in-service, as denoted on WP C-3.34, line 13 of the same exhibit. Consequently, the F-Factor calculation is currently configured to rely on 50% of Rate Year 1 capital investment to effectively build the proper ending balances as of 6/30/2028 upon which subsequent rate year calculations can grow. Note that the interaction between the F-Factor and the cut-off date for capital investment inclusion in base rates is a critical component to the longevity of the Company's proposal as it assures that the F-Factor starting point aligns with the endpoint for base rates, leaving no gap over the duration of the rate plan.

For purposes of this written response, the Company does not detail the calculations of this worksheet here. Instead, the Company refers to the line references provided on the last page of this worksheet (Model PDF, page 8) for both Attachments 1 and 2, which detail the calculations performed. For emphasis, note that Line 33 captures the accumulation of depreciation recovered in base rates. By design, the F-Factor intentionally reflects this to properly estimate a reasonably true capital-driven revenue requirement.

The resulting F-Factor revenue requirement, excluding property tax, which is referenced by the preceding worksheet, is shown on line 53.

e. Worksheet "PBR-5 F-Factor Property Tax"

This worksheet provides the fiscal year calculations for incremental property tax expense based on capital investments made since 2024 and forecast through 2031. Line 12 references capital investment assumptions discussed elsewhere, while Lines 13-24 perform the calculations of depreciation expense pursuant to Conn. Gen. Stat. §12-63(b)(6), net book value, assessed value pursuant to Conn. Gen. Stat. §12-63(a), and the eventual property tax expense by applying the composite mill rate calculated in Exhibit CLP-REVREQ-2, Schedule WP C-3.37 p17 to 21, Page 20, Line 73. The result is shown on line 24.

Lines 28-32 then summarize that result by calendar year, while Lines 38-40 summarize by rate year. After adjusting for the extent to which base rates recover the property tax related to these same investments on Line 41, as discussed in previous sections, the final property tax amount reflected in the F-Factor allowance is shown on Line 42.

f. Worksheet "PBR-6 Capital Expense Forecast"

This worksheet is provided to create the necessary link between the F-Factor revenue allowance calculations and the capital investment forecast discussed in this docket. The capital investment forecast included aligns with the Company's filed capital investment forecast, as can be seen in Exhibit CLP-ELP-1, Figure 7. The F-Factor capital investment assumptions reflected in the revenue allowance calculations of "PBR-4 F-Factor" necessarily agree with this worksheet**.**

g. Worksheet "PBR-7 Going-In Capital RR"

This worksheet is a collection of select data points as approved in the Company's "Going-In" rates (or, in this case, as proposed in the Company's filed cost of service schedules, Exhibit CLP-REVREQ-2-A, B, C, D Schedules, adjusted to reflect the currently authorized return on equity (9.25%) and equity capitalization (53.0%), as stated previously:

- Lines 12-16 provide the dollar amounts related to capital-driven costs of services, which are depreciation, property taxes and costs of capital. Amounts shown are currently as proposed in this illustrative model (except where noted), but ultimately will reflect the amounts as approved in this docket.

- Lines 21-28 provide a summarized view of the Company's filed rate base for the test year, rate year beginning, rate year ending, and rate year average balances. These balances serve as the basis (denominators) for establishing the capital-driven costs above as a percentage of approved balances. Those percentages are used on the other "PBR" worksheets, as well as the cost of service worksheet to estimate future costs of service based on approved levels (Lines 30-32)

- Lines 47-81 provide rates for uncollectible expense, gross earnings tax, and the costs of capital as well as necessary calculation of gross-ups to those rates for use in the model's calculations.

- Additional details are shown in column (F) of this worksheet.

h. Worksheet "PBR-8 GDP"

This worksheet presents raw Gross Domestic Product-Price Index (GDP-PI) data obtained from the Bureau of Economic Analysis. For illustrative purposes only, this model also includes a projection of GDP-PI obtained from Moody's September 14, 2026. As noted above, actual calculations of PBR increases, if approved as filed, rely only on historical data available at the time of a given year's annual PBR filing.

i. Worksheet "PBR-9 ECI"

This worksheet contains raw Employment Cost Index (ECI) data obtained from the Bureau of Labor Statistics. Note that projections of inflation are used for analytical purposes and to assist with discussion pertaining to future rate increase implications. Calculations of PBR increases, if approved as filed, rely only on historical data available at the time of a given year's annual PBR filing.

3) Cost of Service

The cost of service included for analytical purposes in the Company's working model consists of three worksheets: "COS-1 Total," "COS-2 Capital," and "COS-3 Property Tax."

a. Worksheet "COS-1 Total"

This worksheet provides projections of the Company's actual costs through the end of the PBMRP term as a means of assessing the impact the capital investment forecast and O&M cost pressures have on the overall cost of service as well as the degree to which revenues align with the Company's cost of service (as reflected on the "Financial Summary" worksheet).

Lines 15-37 summarize the results of the cost drivers, including especially O&M (Lines 16-19), depreciation (Line 21), property taxes (Line 22), and costs of capital, including corresponding income taxes (Lines 24-27).

Gross earnings taxes and uncollectible expense are calculated on Lines 33 and 34 as if the full cost of service (Line 28) is in rates.

Non-storm O&M is shown on Lines 38-44, while storm O&M is shown on Lines 45-50, where non-catastrophic costs are identified separately from catastrophic storm / pre-staging funding.

Non-storm rate base is shown on Lines 52-59, which reflect the capital investment forecast (exclusive of AMI) filed in this docket.

Lastly, capital-driven costs of service are shown on Lines 61-67. Depreciation, property tax, uncollectible, gross earnings taxes, and costs of capital are based on the Company's filed cost of service in this docket, specifically Exhibit CLP-REVREQ-2-A, B, C, D Schedules, except that the return on equity (9.25%) and equity capitalization (53%) are shown at currently authorized amounts.

b. Worksheet "COS-2 Capital"

This worksheet functions nearly identically to "PBR-4 F-Factor" except that it relies on actual capital investment projected over the term of the PBMRP. This is essential to understanding actual costs of service, whether or not those costs are supported by revenues. It forms the basis for evaluating the degree to which the F-Factor is sufficient. For additional details pertaining to the mechanics, please see the line references found at the end of this worksheet (or model PDF page 19).

c. Worksheet "COS-3 Property Tax"

Similarly, this worksheet is included to assist with the calculation of actual costs of service. It operates mechanically identically to "PBR-5 F-Factor Property Tax" except that it relies on actual capital investment projections (Line 12).

Date Filed: September 17, 2026

Witness: Timothy J. Griffin
Request from: Office of Education, Outreach, and Enforcement

Question:

(RECEIVABLES/UNCOLLECTIBLES) Refer to Response to EOE-061, Att.1 Redacted. The Memo referenced a Reserve Calculation Report (p. 2). Provide a working copy of the report as of December 31, 2025.

Response:

Please refer to EOE-157, Attachment 1, for a working copy of the Reserve calculation report as of December 31, 2025. The Reserve Calculation Report estimates the general reserve required each month using the methods described in the Internal Memo submitted in response to EOE-061[i] to arrive at the total bad debt reserve requirements. These requirements are compared to the general ledger balance and necessary and /or recommended adjustments based on subject expertise are made within the monthly close.

Prior Referenced Response:

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[i] EOE-061 Question:

(RECEIVABLES/UNCOLLECTIBLES) Provide a complete copy of any and all internal Company policies and procedures regarding the administration of receivable balances, the treatment of uncollectible accounts, and reserving. This should include details regarding the establishment of bad debt reserves, the account write-off process (including the size of arrears in dollars and months eligible for write-off), and should specifically identify details regarding both Hardship and Non-Hardship treatments.

EOE-061 Response:

Please refer to EOE-061, Attachment 1 CONFIDENTIAL AND REDACTED FOR RELEVANCE, for a copy of the internal Company policies and procedures regarding reserves, which has been edited to redact information regarding Eversource's other utility subsidiaries. Please refer to Exhibit CLP-REVREQ-2-H-2.0 (F) for copies of Customer Service policies.

Date Filed: September 17, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Education, Outreach, and Enforcement

Question:

(ANNUAL REVENUE REQUIREMENTS) Refer to Response to EOE-064.
The Company provided the authorized annual revenue requirements, excluding the authorized revenues associated with the Electric System Improvements (ESI) charges. Please supplement the response to include the authorized revenues associated with ESI.

Response:

The Company is updating its response to EOE-064[i] to include ESI charges. Refer to the table below for the annual base distribution revenue requirement authorized for each Rate Year and the ESI charges authorized by PURA for the specific rate period noted.

Rate Year	Authorized Revenues ($000)	Authorized ESI Revenues ($000)
May 1, 2018 to April 30, 2019	$1,098,572	$9,641 (a)
May 1, 2019 to April 30, 2020	$1,151,040	$29,642 (b)
May 1, 2020 to April 30, 2021	$1,184,812	$57,245 (c)
May 1, 2021 to April 30, 2022	$1,162,078	$80,568 (d)
May 1, 2022 to April 30, 2023	$1,162,078	$128,725
May 1, 2023 to April 30, 2024	$1,162,078	$153,958 (e)
May 1, 2024 to April 30, 2025	$1,162,078	$211,655
May 1, 2025 to April 30, 2026	$1,162,078	$246,414
May 1, 2026 to Present	$1,162,078	$265,427

(a) Authorized annual ESI revenues are for the period July 1, 2018, through December 31, 2018.
(b) Authorized annual ESI revenues are for the period January 1, 2019, to December 31, 2019.
(c) Authorized annual ESI revenues are for the period January 1, 2020, to December 31, 2020.
(d) Authorized annual ESI revenues reflect one month of revenues approved in Docket No. 20-01-01 and eleven months of revenues approved in Docket No. 21-01-03.
(e) In Docket No. 23-01-03 the Company proposed adjusting its initial 12-month ESI revenue requirement of $182.9 million by the $53.1 million rate mitigation that is recovered over a 22-month period. The authorized annual ESI revenues reflect a rate mitigation adjustment pro rate for twelve months in the Rate Year.

Prior Referenced Response:

[i] EOE-064 Question:

(ANNUAL REVENUE REQUIREMENTS) Identify the Company's authorized annual revenue requirements for each calendar year 2018 through present.

EOE-064 Response:

Under ratemaking practice, the "authorized annual revenue requirement" applies only to the Rate Year in the context of a PURA decision with no multi-year rate plan. If a multi-year rate plan is in effect, then the terms of that plan determine the applicability of the "authorized annual revenue requirement" beyond the Rate Year.

As a result of the 2018 Rate Settlement, an annual base distribution revenue requirement was authorized for each Rate Year listed in the table below. The revenue requirements exclude authorized revenues associated with Electric System Improvements ("ESI") charges.

Rate Year	Authorized Revenues ($000)
May 1, 2018 to April 30, 2019	$1,098,572
May 1, 2019 to April 30, 2020	$1,151,040
May 1, 2020 to April 30, 2021	$1,184,812
May 1, 2021 to Present	$1,162,078

Date Filed: September 17, 2026

Witness: Craig Dikeman and Matthew J. Correia
Request from: Office of Education, Outreach, and Enforcement

Question:

(PROCUREMENT PROCEDURES) Refer to Response to EOE-046. The Company's response identified the requirements for purchases greater than $50,000 (i.e., competitive bids, sole source justifications, or documented exceptions) and included a note that states "[t]he requirement to document the exception was introduced in August of 2025." Explain why the documented exception process was only introduced in August of 2025 and discuss what standard(s) existed prior to the new requirement.

Response:

The Company updated its Procurement Policy in August 2025 to strengthen recordkeeping, enhance transparency, and ensure consistent compliance across procurement activities. Prior to this update, capturing decentralized exception details across separate records proved administratively challenging. To improve efficiency and tracking, the team implemented structured tracking fields and a standardized note template to centralize exception documentation.

Prior to August 2025, documenting exceptions in a centralized system was not a mandatory requirement. Instead, purchasing agents would log exceptions and context, as appropriate, which had the potential for inconsistencies. The August 2025 policy update formalized and standardized this practice into the mandatory requirement in place today.

Date Filed: September 17, 2026

Witness: Craig Dikeman and Matthew J. Correia
Request from: Office of Education, Outreach, and Enforcement

Question:

(PROCUREMENT-DOCUMENTED EXCEPTION) Refer to Response to EOE-046. Provide a detailed listing of all "Documented Exceptions" to the Procurement Policy and Procurement Manual as referenced on p. 4.

Response:

The definitions and categories of "Documented Exceptions" are set forth in the Procurement Manual provided in the Company's response to EOE-046[i]. The transaction-level listing of Documented Exceptions for purchases exceeding $50,000 will be provided in the Supplemental Response to EOE-047[ii].

Prior Referenced Response:

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[i] EOE-046 Question:

(PROCUREMENT PROCEDURES) Provide copies of the Company's procurement-related policies, procedures, and guidance including details regarding the Company's competitive bid requirements. Provide all versions from 2018 to present and identify any changes that have occurred. Furthermore, specify the materiality of annual (or total) projected spend that requires a competitive bid analysis, the minimum number of proposals, and the frequency of updates. Additionally, identify the requirements for permitting any single source vendors.

EOE-046 Response:

The Procurement Policy and Procurement Manual collectively set the general requirements for competitive bidding, sole source procurement, documentation and governance and are provided as attachments to this response, as designated below. Copies of these documents, including all versions in effect from 2018 through the present reflect documented revision histories identifying material changes. The Procurement Manual is reviewed at least annually. The Procurement Policy is reviewed periodically and updated as needed to reflect governance, compliance and operational changes. Revisions are formally documented with revision numbers and effective dates.

Summary of Procurement Policy Updates (2018 – Present):

- Rev. 1 (12/21/2015): Eversource rebranding and revisions to both the Guideline and Selection Process sections. Refer to EOE-046, Attachment 1.
    - Note: EOE-046, Attachment 1, includes both revisions 1 and 2.

- Rev. 2 (03/18/2019): Introduced explicit policy requirements governing the selling and disposition of surplus material, including procurement oversight and documentation controls. Refer to EOE-046, Attachment 1.

- Rev. 3 (02/07/2020): Expanded and clarified the Guidelines section to reinforce procurement controls and promote consistency in sourcing and contracting practices. Refer to EOE-046, Attachment 2.

- Rev. 4 (08/22/2024): Updated language in the Supplier Selection and Bidding Sections. Refer to EOE-046, Attachment 3.

- Rev. 5 (05/07/2025): Updated the Guidelines section. Refer to EOE-046, Attachment 4.

- Rev. 6 (08/14/2025): Comprehensive Policy revision to align with IOUs best practices, enhance key controls, and clarify roles/responsibilities. Refer to EOE-046, Attachment 5.

- Rev. 7 (11/12/2025): Updated link to the Procurement Manual.

- Rev. 8 (06/01/2026): Clarified Policy Scope regarding the procurement operating model and updated document references/hyperlinks. Refer to EOE-046, Attachment 6.

The current and requested versions of the Procurement Manual (Attachments 7-21), with the summary of updates below:

- Rev.17 (02/04/2019) – Updated the Procurement Manual to reflect organizational title changes and clarify procurement roles and responsibilities. Additional revisions were made to modernize procurement processes, including implementation of electronic sole source workflows, third-party COI administration, updates to contractor safety requirements to alignment with corporate compliance standards. Refer to EOE-046, Attachment 7.

- Rev.18 (01/01/2020) – Updated the Procurement Manual to incorporate NERC CIP compliance requirements for Bulk Electric Systems (BES) and Cyber Systems procurements. Enhanced IT security documentation requirements. Refer to EOE-046, Attachment 8.

- Rev.19 (03/04/2020) – Updated the Procurement Manual to reflect organizational title changes, including revision of the Procurement Director designation. Added active reference link to the Contractor CIP Compliance Agreement and expanded Diverse Supplier definitions. Refer to EOE-046, Attachment 9.

- Rev.20 (07/08/2021) – Updated to align with executive titles with current organizational structure, enhance and refine Diverse Supplier classifications, modernize sourcing terminology, reorganize non-competitive procurement exceptions, and strengthen Sole Source approval requirements. Refer to EOE-046, Attachment 10.

- Rev.21 (11/16/2021) – Updated the Procurement Manual to correct internal section references and align cross-references within the Supplier Diversity and Disqualification sections. Refer to EOE-046, Attachment 11.

- Rev.23 (05/10/2022) – Updated the Procurement Manual to enhance Sole Source governance controls, including expanded executive approval requirements and additional documentation obligations requiring disclosure of sourcing deviations and supplier personnel with prior Eversource employment. Clarified

competitive bid exception language and updated Compliance section terminology. Refer to EOE-046, Attachment 12.

- Rev.24 (09/27/2023) – Updated the Procurement Manual to align Supplier Diversity and Subcontracting Plan requirements with federal government contracting thresholds, clarifying applicability for agreements unique to Eversource's federal contracts and adjusting documentation requirements accordingly. Refer to EOE-046, Attachment 13.

- Rev.25 (02/9/2024) – Updated the Procurement Manual to strengthen Sole Source requirements and clarify non-competitive procurement exceptions. Refer to EOE-046, Attachment 14.

- Rev.26 (06/13/2024) – Updated the Procurement Manual to enhance Competitive Bid requirements, including pricing review requirements for multi-supplier awards. Refer to EOE-046, Attachment 15.

- Rev.27 (08/14/2024) – Updated the Procurement Manual to strengthen Competitive Bid requirements, clarify non-competitive bid exceptions, refine contract definitions, and remove the Capital Approvals process. Refer to EOE-046, Attachment 16.

- Rev.28 (10/15/2024) – Updated the Procurement Manual to add an Original Equipment Manufacturer (OEM) non-competitive bid exception. Refer to EOE-046 Attachment 17.

- Rev.29 (12/11/2024) – Updated the Procurement Manual to align procurement requirements with applicable state and federal contracting laws and regulations. Refer to EOE-046, Attachment 18.

- Rev.30 (08/15/2025) – Updated the Procurement Manual to comprehensively revise procurement governance, strengthen competitive bidding, negotiation, and approval requirements, clarify procurement roles and buying channels, and incorporate requirements for contracts, cybersecurity, data privacy, and policy compliance. Refer to EOE-046, Attachment 19.

- Rev.31 (01/21/2026) – Updated the Procurement Manual to clarify restrictions on supplier participation in pre-solicitation activities and establish Director of Procurement approval requirements. Refer to EOE-046, Attachment 20.

- Rev.32 (07/09/2026) – Updated the Procurement Manual to strengthen commercial negotiation and communication requirements, clarify procurement responsibilities and sourcing controls, expand Normal Goods and Services categories, and enhance supplier conflict-of-interest provisions. Refer to EOE-046, Attachment 21.

Competitive Bid Requirements:

Materiality for competitive bidding purposes is not based on a percentage of annual projected spend, but rather on an individual transaction-level threshold.

Pursuant to the Procurement Policy and Procurement Manual, all procurement transactions for Normal Goods and Services with an individual value exceeding $50,000 must be supported by one of the following:

1. A Competitive Bid

Note: Framework agreements that were competitively bid may have individual transactions over the $50,000 threshold that do not require additional bidding activities.

2. An Approved Sole Source Justification: Supported by an executed Sole Source Justification form or an approved Sole Source Desktop Requisition (DR) in Maximo.

3. A Documented Exception: Completed using the Procurement Exception Template (for Contracts) or designated exception logging (for Purchase Orders) based on authorized criteria in the Procurement Manual.

Note: The requirement to document the exception was introduced in August of 2025. Supporting documentation must be retained in the applicable General File in accordance with records retention requirements.

Minimum Number of Proposals:

The Procurement Manual requires that competitive bids include multiple suppliers and, where feasible, at least three (3) bidders for transactions exceeding $50,000. However, there is no strict mandate that a minimum number of completed proposals must be received. The requirement to invite at least three bidders applies to the extent practicable based on:

- Market availability
- Technical qualifications
- Prequalification status

Requirements for Permitting Single / Sole Source Vendors:

For transactions exceeding $50,000, sole source procurement is permitted when a review of the marketplace demonstrates that only one viable Supplier is technically and commercially capable of providing the required goods or services.

All Sole Source transactions must be supported by a Sole Source Justification containing:

• A detailed commercial and technical narrative describing why no other viable source can meet requirements.

• An explanation of why competitive bidding cannot be conducted and efforts made to examine vendor qualifications.

• Required management approvals in accordance with the approval hierarchy in effect at the time of the transaction

Sole source justifications must be retained in the electronic ordering system (Maximo) as part of the Desktop Requisition or in the Ariba General File as part of the procurement record.

[ii] EOE-047 Question:

(PROCUREMENT PROCEDURES) In addition, to providing the requested policies, procedures, and guidance in EOE-46, above, please provide the following: a. Each instance from 2018 through the present in which the Company approved an exception to its competitive bidding requirements; b. The approving individual(s); c. The justification for the exception; d. The associated vendor and contract value; and e. Whether the exception was documented in writing and where that documentation is maintained.

EOE-047 Response:

Please refer to EOE-047, Attachment 1 CONFIDENTIAL, providing the details requested for Contracts and Purchase Orders released in 2025. Consistent with the Company's response to EOE-051, the Company is preparing its response to this request relative to the scope of this proceeding.

1. For capitalized costs, the Company has compiled and is providing the requested information for the time period 2018-2025, which is in alignment with the plant additions that are requested for inclusion in rate base.
2. For operating and maintenance expense, the Company has compiled and is providing the requested information for the time period 2023-2025, which is in alignment with the Company's test year (calendar year 2025), plus two additional historical years.
3. For storm-restoration expense associated with the deferred storm costs requested for recovery in this docket, the Company has compiled and is providing the requested information for the time period 2024-2025.

With this response, the Company is providing the requested information, within scope, for calendar year 2025, which is the test year for this proceeding. Details for the set of exceptions approved in 2025 are shown in the spreadsheet attached, EOE-047, Attachment 1 CONFIDENTIAL. The Company plans to supplement this response with information pertaining to transactions prior to 2025, as soon as possible.

Date Filed: September 17, 2026

Witness: Craig Dikeman and Matthew J. Correia
Request from: Office of Education, Outreach, and Enforcement

Question:

(PROCUREMENT-MINIMUM PROPOSALS) Refer to Response to EOE-046. The Company's response references the Procurement manual as requiring three bidders for transactions exceeding $50,000 but stated that "there is no strict mandate that a minimum number of completed proposals must be received." Discuss the Company's process for when fewer than three bids are received and identify if the Company monitors these situations. As part of the response, please provide a detailed listing of all competitive bids assessments where the Company received fewer than three proposals.

Response:

As stated in the Response to EOE-046[i], the Company seeks to invite at least three bidders for transactions exceeding $50,000 to the extent practicable.

Process and Monitoring
When fewer than three completed proposals are received following a competitive solicitation, the purchasing agent must review the bid results with their manager to determine the appropriate path forward (such as evaluating whether adequate competition exists to proceed, extending the solicitation window, or documenting an exception). The Company monitors these cases through standard workflow practices and of the 626 RFPs issued since 2025 in completed or pending status, approximately 93% (or 581 RFPs) included three or more participants.

Listing of Bid Assessments
Procurement tracking systems record invited suppliers rather than automatically flagging submitted proposals. As a result, identifying every transaction where fewer than three proposals were received would requires a manual review of individual procurement files across a voluminous inventory of records. Due to the high volume of transactions, it is not feasible for the Company to attempt this analysis. The Company respectfully proposes providing a representative sample of competitive bid assessments and is available to confer with EOE staff to finalize a mutually agreeable scope.

Prior Referenced Response:

[i] EOE-046 Question:

(PROCUREMENT PROCEDURES) Provide copies of the Company's procurement-related policies, procedures, and guidance including details regarding the Company's competitive bid requirements. Provide all versions from 2018 to present and identify any changes that have occurred. Furthermore, specify the materiality of annual (or total) projected spend that requires a competitive bid analysis, the minimum number of proposals, and the frequency of updates. Additionally, identify the requirements for permitting any single source vendors.

EOE-046 Response:

The Procurement Policy and Procurement Manual collectively set the general requirements for competitive bidding, sole source procurement, documentation and governance and are provided as attachments to this response, as designated below. Copies of these documents, including all versions in effect from 2018 through the present reflect documented revision histories identifying material changes. The Procurement Manual is reviewed at least annually. The Procurement Policy is reviewed periodically and updated as needed to reflect governance, compliance and operational changes. Revisions are formally documented with revision numbers and effective dates.

Summary of Procurement Policy Updates (2018 – Present):

- Rev. 1 (12/21/2015): Eversource rebranding and revisions to both the Guideline and Selection Process sections. Refer to EOE-046, Attachment 1.
    - Note: EOE-046, Attachment 1, includes both revisions 1 and 2.
- Rev. 2 (03/18/2019): Introduced explicit policy requirements governing the selling and disposition of surplus material, including procurement oversight and documentation controls. Refer to EOE-046, Attachment 1.
- Rev. 3 (02/07/2020): Expanded and clarified the Guidelines section to reinforce procurement controls and promote consistency in sourcing and contracting practices. Refer to EOE-046, Attachment 2.
- Rev. 4 (08/22/2024): Updated language in the Supplier Selection and Bidding Sections. Refer to EOE-046, Attachment 3.
- Rev. 5 (05/07/2025): Updated the Guidelines section. Refer to EOE-046, Attachment 4.
- Rev. 6 (08/14/2025): Comprehensive Policy revision to align with IOUs best practices, enhance key controls, and clarify roles/responsibilities. Refer to EOE-046, Attachment 5.
- Rev. 7 (11/12/2025): Updated link to the Procurement Manual.
- Rev. 8 (06/01/2026): Clarified Policy Scope regarding the procurement operating model and updated document references/hyperlinks. Refer to EOE-046, Attachment 6.

The current and requested versions of the Procurement Manual (Attachments 7-21), with the summary of updates below:

- Rev.17 (02/04/2019) – Updated the Procurement Manual to reflect organizational title changes and clarify procurement roles and responsibilities. Additional revisions were made to modernize procurement processes, including implementation of electronic sole source workflows, third-party COI administration, updates to contractor safety requirements to alignment with corporate compliance standards. Refer to EOE-046, Attachment 7.

- Rev.18 (01/01/2020) – Updated the Procurement Manual to incorporate NERC CIP compliance requirements for Bulk Electric Systems (BES) and Cyber Systems procurements. Enhanced IT security documentation requirements. Refer to EOE-046, Attachment 8.

- Rev.19 (03/04/2020) – Updated the Procurement Manual to reflect organizational title changes, including revision of the Procurement Director designation. Added active reference link to the Contractor CIP Compliance Agreement and expanded Diverse Supplier definitions. Refer to EOE-046, Attachment 9.

- Rev.20 (07/08/2021) – Updated to align with executive titles with current organizational structure, enhance and refine Diverse Supplier classifications, modernize sourcing terminology, reorganize non-competitive procurement exceptions, and strengthen Sole Source approval requirements. Refer to EOE-046, Attachment 10.

- Rev.21 (11/16/2021) – Updated the Procurement Manual to correct internal section references and align cross-references within the Supplier Diversity and Disqualification sections. Refer to EOE-046, Attachment 11.

- Rev.23 (05/10/2022) – Updated the Procurement Manual to enhance Sole Source governance controls, including expanded executive approval requirements and additional documentation obligations requiring disclosure of sourcing deviations and supplier personnel with prior Eversource employment. Clarified competitive bid exception language and updated Compliance section terminology. Refer to EOE-046, Attachment 12.

- Rev.24 (09/27/2023) – Updated the Procurement Manual to align Supplier Diversity and Subcontracting Plan requirements with federal government contracting thresholds, clarifying applicability for agreements unique to Eversource's federal contracts and adjusting documentation requirements accordingly. Refer to EOE-046, Attachment 13.

- Rev.25 (02/9/2024) – Updated the Procurement Manual to strengthen Sole Source requirements and clarify non-competitive procurement exceptions. Refer to EOE-046, Attachment 14.

- Rev.26 (06/13/2024) – Updated the Procurement Manual to enhance Competitive Bid requirements, including pricing review requirements for multi-supplier awards. Refer to EOE-046, Attachment 15.

- Rev.27 (08/14/2024) – Updated the Procurement Manual to strengthen Competitive Bid requirements, clarify non-competitive bid exceptions, refine contract definitions, and remove the Capital Approvals process. Refer to EOE-046, Attachment 16.

- Rev.28 (10/15/2024) – Updated the Procurement Manual to add an Original Equipment Manufacturer (OEM) non-competitive bid exception. Refer to EOE-046 Attachment 17.

- Rev.29 (12/11/2024) – Updated the Procurement Manual to align procurement requirements with applicable state and federal contracting laws and regulations. Refer to EOE-046, Attachment 18.

- Rev.30 (08/15/2025) – Updated the Procurement Manual to comprehensively revise procurement governance, strengthen competitive bidding, negotiation, and approval requirements, clarify procurement roles and buying channels, and incorporate requirements for contracts, cybersecurity, data privacy, and policy compliance. Refer to EOE-046, Attachment 19.

- Rev.31 (01/21/2026) – Updated the Procurement Manual to clarify restrictions on supplier participation in pre-solicitation activities and establish Director of Procurement approval requirements. Refer to EOE-046, Attachment 20.

- Rev.32 (07/09/2026) – Updated the Procurement Manual to strengthen commercial negotiation and communication requirements, clarify procurement responsibilities and sourcing controls, expand Normal Goods and Services categories, and enhance supplier conflict-of-interest provisions. Refer to EOE-046, Attachment 21.

Competitive Bid Requirements:

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Pursuant to the Procurement Policy and Procurement Manual, all procurement transactions for Normal Goods and Services with an individual value exceeding $50,000 must be supported by one of the following:

1. A Competitive Bid

   Note: Framework agreements that were competitively bid may have individual transactions over the $50,000 threshold that do not require additional bidding activities.

2. An Approved Sole Source Justification: Supported by an executed Sole Source Justification form or an approved Sole Source Desktop Requisition (DR) in Maximo.

3. A Documented Exception: Completed using the Procurement Exception Template (for Contracts) or designated exception logging (for Purchase Orders) based on authorized criteria in the Procurement Manual.

Note: The requirement to document the exception was introduced in August of 2025. Supporting documentation must be retained in the applicable General File in accordance with records retention requirements.

Minimum Number of Proposals:

The Procurement Manual requires that competitive bids include multiple suppliers and, where feasible, at least three (3) bidders for transactions exceeding $50,000. However, there is no strict mandate that a minimum number of completed proposals must be received. The requirement to invite at least three bidders applies to the extent practicable based on:

- Market availability

- Technical qualifications

- Prequalification status

Requirements for Permitting Single / Sole Source Vendors:

For transactions exceeding $50,000, sole source procurement is permitted when a review of the marketplace demonstrates that only one viable Supplier is technically and commercially capable of providing the required goods or services.

All Sole Source transactions must be supported by a Sole Source Justification containing:

- A detailed commercial and technical narrative describing why no other viable source can meet requirements.
- An explanation of why competitive bidding cannot be conducted and efforts made to examine vendor qualifications.
- Required management approvals in accordance with the approval hierarchy in effect at the time of the transaction

Sole source justifications must be retained in the electronic ordering system (Maximo) as part of the Desktop Requisition or in the Ariba General File as part of the procurement record.

Date Filed: September 17, 2026

Witness: Craig Dikeman and Matthew J. Correia
Request from: Office of Education, Outreach, and Enforcement

Question:

(APPROVAL LEVELS) Refer to Response to EOE-050. Explain how the Company monitors adherence to the Company's Delegation of Authority (DOA) policy to ensure that multiple purchase orders or contracts are not used in lieu of obtaining higher levels of approvals.

Response:

The Company enforces compliance with its Delegation of Authority (DOA) policy, mitigating the risk of "splitting" purchase orders or contracts through a combination of automated system controls, spending aggregation practices and procurement oversight, which are effective tools in limiting the potential for this practice.

- System-Driven Approval Workflows: The majority of procurement spend is supported by Ariba Contracts. Ariba systematically enforces hardcoded DOA approval thresholds based on total contract value. System logic prevents requisitioners from bypassing required management approval levels.

- Spend Aggregation & Agent Oversight: Procurement agents continuously monitor requisitions to aggregate spending across business units and vendors. This proactive approach is the best practice that supports the aggregation of fragmented, lower-threshold purchase orders to better leverage our spend and mitigate risk where appropriate and feasible.

- Governance & Auditing: Procurement personnel and business partners regularly monitor ordering patterns to identify opportunities where a competitive bid might be warranted and valuable.

The Company's DOA policy enforces requirements at both the Purchase Order and Contract levels. Within this framework, there will be operational logistics and strategic considerations that appropriately preclude aggregation of materials or services in advance in all cases. However, system controls ensure that every transaction complies with required approval thresholds.

With over 90% of total spend covered under negotiated contracts, the Company balances administrative efficiency with rigorous compliance monitoring to safeguard against policy circumvention.

Date Filed: September 17, 2026

Witness: Craig Dikeman and Matthew J. Correia
Request from: Office of Education, Outreach, and Enforcement

Question:

(APPROVAL LEVELS) Refer to Responses to EOE-050, and EOE-054. Identify why the following vendor example was subject to multiple purchase order (PO) numbers where each of the PO values were below the procurement agent's approval limits. As part of the response, please provide any correspondence or other documentation demonstrating approval by an individual with the correct authority level:

PONUM	VENDOR NAME	PO VALUE	APPROVAL DATE
13315849	SUMMIT HANDLING SYSTEMS INC	$99,864	2/5/2025
13312300	SUMMIT HANDLING SYSTEMS INC	$99,864	1/24/2025
13310146	SUMMIT HANDLING SYSTEMS INC	$99,864	1/15/2025
13309415	SUMMIT HANDLING SYSTEMS INC	$99,864	1/15/2025

Response:

The four purchase orders listed above were issued as individual release orders against Ariba Contract CW2308163, which received required authorization through the Director of Procurement for an aggregate value up to $7,500,000.

Because the total spend commitment of $7,500,000 was properly authorized at the Director level, individual purchase orders beneath this contract represent operational releases for different locations requested by various end-users at different times. While each individual release order fell within the procurement agent's limit, all spend remained governed by the Director-level approval of the supporting contract.

Please refer to EOE-163, Attachment 1 CONFIDENTIAL, for documentation showing the approval workflow and authority levels for Master Contract CW2308163.

Date Filed: September 17, 2026

Witness: Craig Dikeman and Matthew J. Correia
Request from: Office of Education, Outreach, and Enforcement

Question:

(MILESTONE PAYMENTS) Refer to Response to EOE-056. The Company's response stated that the "Company does not generally support milestone payments prior to work being performed or costs being incurred by the Company's vendor…" Provide a listing of all procurements that included milestone payments, along with the rationale for why the payments were permitted. As part of the response, please identify the vendor, the contractual amount, and the payment amount that would be at risk.

Response:

Milestone payments are not maintained as a separately reportable procurement attribute. Milestone payment terms, where applicable, are permitted on a case-by-case basis as described in the Company's response to EOE-056[i]. Milestone payments may be permitted where appropriate, based on the nature of the goods or services being procured and the applicable commercial terms. Any characterization of an amount that would be "at risk" would depend upon the specific contractual provisions, milestone that was completed, and other facts applicable to the individual procurement and payment.

Prior Referenced Response:

[i] EOE-056 Question:

(MILESTONE PAYMENTS) Explain the Company's process for permitting milestone payments prior to work being performed or costs being incurred by the Company's vendors.

EOE-056 Response:

The Company does not generally support milestone payments prior to work being performed or costs being incurred by the Company's vendors unless (1) it was market-driven; (2) it was the result of a negotiation where we received something of equal or greater value in exchange for such milestone payment schedule; (3) the milestone payment schedule was part of an overall proposal that was the most favorable/best evaluated; and (4) it was a relatively small amount, such that the Company would not incur excessive risk as a result of such payment.

Milestone payments typically are a consideration for major, long-lead equipment and large, lump sum construction contracts. The process for whether and how to permit milestone payments is managed through the Company's Procurement department, often with input from other stakeholders including legal, finance and our business units. They are handled on a case-by-case or RFP basis and in most cases, they are a result of negotiation and therefore the

final milestone payment schedule is usually vendor specific and/or equipment specific. Other things equal, the Company works to negotiate milestone payments with as much of the payment tied to delivery and final acceptance/completion as possible. Key considerations the Company makes when evaluating or negotiating milestone payments are (1) ensuring that milestone payments are supported by value of the work performed; (2) trying to tie milestone payments to defined deliverables; and (3) retaining enough leverage to protect the schedule, quality and performance of the work. Milestone schedules are often market-driven and they are considered in context of the full contract.

Date Filed: September 24, 2026

Witness: Craig Dikeman and Matthew J. Correia
Request from: Office of Education, Outreach, and Enforcement

Question:

(COMPETITIVE BID ASSESSMENTS) Refer to Response to EOE-051, Att.1. The Company's response identified that "supporting procurement records are maintained at the Purchase Order or Contract level rather than the Supplier level." Please supplement EOE-051, Att.1 with a detailed listing of the applicable purchase order or contract numbers and identify whether the POs or contracts were subject to a competitive bid or sole source approval.

Response:

Please refer to EOE-165, Attachment 1, submitted as a supplement to EOE-051, Attachment 1. The attachment provides the applicable Purchase Order and Contract numbers and identifies whether each was subject to a competitive bid or sole source approval.

There are some instances in this population where the Contract was established through a competitive bidding process, but the associated Purchase Order was supported by a Sole Source Justification. This may occur for two primary reasons:

1. In some cases, the Contract was established through a competitive bid process, but the specific work associated with the Purchase Order did not align directly with the scope originally contemplated under that competitive event. As part of the Company's procurement controls and governance processes, the Purchase Order was therefore supported by a Sole Source Justification. In these situations, there may be operational or risk-management benefits to leveraging the existing contractual terms and conditions in place with the supplier, particularly for specialized materials or services. Accordingly, the supplier selection may be supported through a Sole Source Justification while utilizing a Contract that was originally established through a competitive bid process.

2. In other cases, the Contract was established as part of a framework contracting strategy that was negotiated and supported through a competitive bid process. Under these arrangements, a Direct Award Limit is established for work assignments. Any work exceeding that limit is required to either be competitively bid among the qualified suppliers within the framework or supported by a Sole Source Justification. Accordingly, a Purchase Order may be identified as Sole Source while being issued under a Contract that was originally established through a competitive bid process.

The Company categorizes these Purchase Orders as Sole Source Justifications, however, this explanation is provided to clarify the distinction between the sourcing method used to establish the underlying Contract and the procurement process applicable to the individual Purchase Order.

Date Filed: September 17, 2026

Witness: Craig Dikeman and Matthew J. Correia
Request from: Office of Education, Outreach, and Enforcement

Question:

(COMPETITIVE BID ASSESSMENTS) Respond to the following:

a. Explain how the Company ensures that each purchase order or contract is subject to a competitive bid assessment, sole source justification, or an approved exception. As part of the response, please discuss whether there are any systemic controls, including the use of Ariba, that ensure adherence to these requirements and, if applicable, provide an example of the referenced controls.

b. Explain how the Company ensures adherence to the Company's competitive bid requirements for situations where multiple purchase orders or contracts could be used in lieu of the referenced controls discussed in subsection a.

Response:

a. The Company enforces adherence to competitive bid assessments, sole source justifications, and approved exceptions through integrated governance policies and automated controls within Ariba and Maximo:

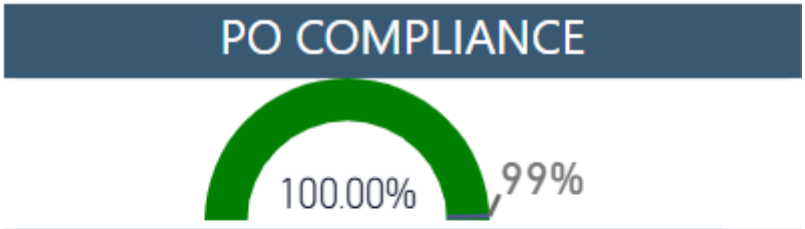
- Contract Execution Controls: Prior to executing an Ariba Contract, purchasing agents and designated approvers are required to upload or verify appropriate supporting documentation into the system to validate compliance.

- Automated Purchase Order (PO) Systemic Logic: When a PO is released, system logic automatically verifies that it is linked to either an active Ariba Contract or an approved Maximo Sole Source Justification. If neither control is present and the PO is valued at more than $50,000, the system prevents processing until the agent selects an approved exception or flags the record as a policy violation.

Both pathways require formal dual sign-off from the agent and their supervisor. For exceptions a standardized comment nomenclature is expected.

The image below, details the year-to-date metrics tracked by the procurement group on exceptions and violations across the procurement organization, including records supporting CL&P and other affiliates. To date, out of 50,323 Purchase Orders released by

the Procurement Team, there were no policy violations and 294 represented exceptions taken at the PO level.



POTENTIAL NON-COMPLIANCE

PROCUREMENT GROUP	POLICY VIO COUNT	EXCEPTION COUNT	COMP. %
PROFESSIONAL SERVICES		144	100.00%
GAS & BUILDING SERVICES		82	100.00%
ELECTRIC CORE MATERIALS		49	100.00%
CONSTRUCTION SERVICES		18	100.00%
ENV & CLEAN ENERGY		1	100.00%
MAT. CORD. & INV. REC.			100.00%
Total		**294**	**100.00%**

b. The Company actively prevents purchase order "stringing" which is the practice of splitting orders to bypass competitive bidding thresholds, where the practice is inappropriate. In some cases, purchase orders may be used to accommodate valid operational requirements (such as distinct delivery sites, scopes of work, or material types):

- Agent Oversight & Pattern Detection: Procurement agents evaluate non-contracted POs during the approval workflow. Agents monitor indicators of stringing by cross-referencing requisitions with similar service descriptions, identical supplier selections, and matching accounting strings across multiple orders.

- Centralized Spend Coverage: Over 90% of Company spend is governed by master Ariba Contracts. Establishing spend under Ariba Contracts naturally mitigates the risk of PO-level stringing, as individual POs draw down from existing contracts that were approved to DOA systematically.

Date Filed: September 17, 2026

Witness: Craig Dikeman, Matthew J. Correia and Michael M. Dorval
Request from: Office of Education, Outreach, and Enforcement

Question:

(COMPETITIVE BID ASSESSMENTS) Refer to Response to EOE-054. Identify why the following vendor example was subject to multiple purchase order (PO) numbers where each of the PO values were below the competitive bid threshold (i.e., $50,000). As part of the response, please provide any correspondence or other documentation demonstrating that a competitive bid has occurred.

PONUM	VENDOR NAME	PO VALUE	APPROVAL DATE
13242176	HARTFORD ELEVATOR LLC	$49,750	5/17/2024
13245536	HARTFORD ELEVATOR LLC	$49,900	5/31/2024
13133137	HARTFORD ELEVATOR LLC	$49,900	5/11/2023
11150160	HARTFORD ELEVATOR LLC	$49,900	12/9/2021

Response:

Each of these Purchase Orders supported distinct facilities and facility supervisors, requiring separate accounting and invoice approvers. Although two orders were released in close sequence, combining them onto a single PO was not appropriate. Therefore, issuing separate purchase orders fully complied with Company policy.

For context, the Purchase Orders were issued because the incumbent supplier was not fulfilling its contractual maintenance, inspection, and repair services in relation to the facilities elevators, which in turn jeopardized their safe and continued operation.

These scenarios reflect the spend patterns monitored by the procurement team, as outlined in Response to EOE-162[i]. In 2025, the Company confirmed compliance and identified an opportunity to combine regional spend to deliver consistency and value. Consequently, an RFP was issued to provide elevator services across the Eversource operating region, and new contracts were executed to support operational needs.

Prior Referenced Response:

[i] EOE-162 Question:
(APPROVAL LEVELS) Refer to Response to EOE-050. Explain how the Company monitors adherence to the Company's Delegation of Authority (DOA) policy to ensure that multiple purchase orders or contracts are not used in lieu of obtaining higher levels of approvals.

EOE-162 Response:
The Company enforces compliance with its Delegation of Authority (DOA) policy, mitigating the risk of "splitting" purchase orders or contracts through a combination of automated system controls, spending aggregation practices and procurement oversight, which are effective tools in limiting the potential for this practice.

- System-Driven Approval Workflows: The majority of procurement spend is supported by Ariba Contracts. Ariba systematically enforces hardcoded DOA approval thresholds based on total contract value. System logic prevents requisitioners from bypassing required management approval levels.

- Spend Aggregation & Agent Oversight: Procurement agents continuously monitor requisitions to aggregate spending across business units and vendors. This proactive approach is the best practice that supports the aggregation of fragmented, lower-threshold purchase orders to better leverage our spend and mitigate risk where appropriate and feasible.

- Governance & Auditing: Procurement personnel and business partners regularly monitor ordering patterns to identify opportunities where a competitive bid might be warranted and valuable.

The Company's DOA policy enforces requirements at both the Purchase Order and Contract levels. Within this framework, there will be operational logistics and strategic considerations that appropriately preclude aggregation of materials or services in advance in all cases. However, system controls ensure that every transaction complies with required approval thresholds.

With over 90% of total spend covered under negotiated contracts, the Company balances administrative efficiency with rigorous compliance monitoring to safeguard against policy circumvention.

Date Filed: September 24, 2026

Witness: Craig Dikeman, Matthew J. Correia and Michael M. Dorval
Request from: Office of Education, Outreach, and Enforcement

Question:

(COMPETITIVE BID ASSESSMENTS) Refer to Response to EOE-051, Attachment1. Explain why the Company's attachment could include multiple vendors with an annual spend of more than $50,000 that were both exempt from competitive bid requirements and sole source justifications. As part of the response, specifically comment on the following examples:

a. Chris Witham Construction Services LLC;
b. Emcor Services;
c. Extra Duty Solutions; and
d. S-1 Mechanical LLC

Response:

Under the Company's procurement policy, individual purchase order or Ariba Contract transactions below the threshold amount are exempt from competitive bidding requirements, provided each transaction was initiated independently based on separate, localized operational needs that should not be combined. However, total annual expenditures exceeding $50,000 may exist for a vendor across multiple separate transactions due to the existence of distinct delivery locations, scopes of work and/or purchased materials, or other reasons.

For example, there are independent business and operating requirements that cannot be reasonably forecasted or anticipated in advance and then aggregated for purchasing purposes. There may be availability constraints relative to the suppliers that are able to provide support, or other logistical considerations both in terms of the Company's business or the supplier. Also, aggregation of separate lower value purchases, which are not always foreseeable and occur over time, is not always the more efficient path in terms of overall cost for the business. As discussed in EOE-062, over 90% of Eversource's expenditures are supported by Ariba Contracts and a significant organizational effort is made to yield value for the business through the management of those contracts in relation to each procurement exercise so that lower costs are achieved overall for the business and for customers.

In some cases, the savings that might be achieved by aggregating relatively smaller purchases would be insignificant to the costs that would have to be generated administratively to track and implement each opportunity. Therefore, the Company looks to leverage cost efficiency to keep overall costs down.

a. Chris Witham Construction Services LLC: Provides services to multiple distinct facilities, for different facility supervisors with nuanced operational needs. Each work request was initiated independently based on specific site requirements, remaining below individual procurement thresholds.

b. Emcor Services: Provides HVAC system installation and maintenance at various Connecticut area work centers. Each service request was initiated independently at different times throughout the year as maintenance needs arose.

c. Extra Duty Solutions: Provides administration of traffic control duty for multiple municipal law enforcement agencies. These procurements are exempt from competitive bidding and sole source justification requirements because police details are governed by local municipality/law enforcement rates and cannot be competitively bid.

d. S-1 Mechanical LLC: S-1 Mechanical provides HVAC system installation and maintenance at different locations. Each request was initiated independently at different times throughout the year.

Date Filed: September 24, 2026

Witness: Craig Dikeman and Matthew J. Correia
Request from: Office of Education, Outreach, and Enforcement

Question:

(VENDOR SPEND) Refer to Response to EOE-051, Attachment 1. For each of the following vendor examples, explain what specific O&M services were performed by the vendor during 2025. As part of the response, please provide supporting invoices or other documentation.

a. Alden Systems Inc: $482,379.08;
b. Creative Surveying LLC: $446,773.96;
c. FirstEnergy Service Company: $1,575,775.19

Response:

a. The Company utilized Alden Systems, a joint use utility pole management platform, to administer and track third-party pole attachment applications and associated make ready activities. Please refer to EOE-169, Attachment 1 CONFIDENTIAL, for the remaining Alden Systems invoice and documentation.

   In preparation of this response, the Company identified one Alden Systems invoice that was inadvertently included in the test year. The Company will reflect this adjustment in Field Operations (Overhead Lines-Operation & Maintenance) in the next cost of service update. Please refer to EOE-169, Attachment 2, for a reconciliation of the Alden Systems cost included in the cost of service.

b. Creative Surveying LLC provided line crews to support storm restoration efforts for minor storm(s) and are not deferred for recovery, as a result the costs are included in O&M. Please refer to EOE-169, Attachment 1 CONFIDENTIAL, for the invoices and documentation.

c. FirstEnergy Service Company provided mutual aid line crews to support storm restoration efforts for minor storm(s) and are not deferred for recovery as a result the costs are included in O&M. Please refer to EOE-169, Attachment 1 CONFIDENTIAL, for the invoices and documentation.

Date Filed: September 24, 2026

Witness: Craig Dikeman and Matthew J. Correia
Request from: Office of Education, Outreach, and Enforcement

Question:

(VENDOR SPEND) Refer to Response to EOE-051, Att.1. For each of the following vendor examples, explain how it was possible for both the 2025 O&M and 2025 storm costs to have reported the same amounts. As part of the response, please provide supporting invoices or other documentation.

a. Atlantic Power Constructors, LLC: $433,860.66;
b. Jalbear Brothers Inc.: $578,124.65;
c. Quanta Infrastructure Solutions Group: $323,805.30.

Response:

In preparation for this response, the Company identified storm-related costs associated with the 14 deferred storms that were represented in both the O&M and Storm columns of EOE-051 Attachment 1. This has been corrected, and a revised EOE-051, Attachment 1, has been submitted. The supporting invoices have been provided in the Company's initial application in Exhibit CLP-STORM-ACCT-2. There is no cost of service update necessary as this was only a reporting issue in EOE-051, Attachment 1.