Date Filed: August 24, 2026

Witness: Jessica B. Cain and Daniel M. Traynor
Request from: Office of Consumer Counsel

Question:

(RECONNECTION FEE) Please refer to Exhibit CLP-RATES-3. Annually from 2018 through 2025, please indicate how many customers (differentiated by residential – hardship and non-hardship – and commercial) for which the Company has disconnected service at the pole rather than the meter.

Response:

Please see below for the requested information annually from 2018 through 2025 of the number of customers who were disconnected for non-payment at the pole rather than the meter. For residential customers, this information is also separated by financial hardship and non-financial hardship.

Customers with Service Disconnected for Non-Payment at the Pole			
Year	**Residential - Hardship[1]**	**Residential - Non-Hardship[2]**	**Commercial[3]**
2018	29	216	71
2019	36	240	90
2020	2	55	26
2021	0	8	28
2022	0	55	20
2023	0	43	60
2024	43	101	109
2025	25	82	83

[1] Hardship residential customer disconnections were suspended from November 2019 (due to the annual winter protection period) through May 2024 due to Connecticut's COVID-19 disconnection moratorium.

[2] Non-hardship disconnections were suspended from March 2020 through September 2021 due to Connecticut's COVID-19 disconnection moratorium.

[3] Non-residential disconnections were suspended from March 2020 through June 2021 due to Connecticut's COVID-19 disconnection moratorium.

Date Filed: August 24, 2026

Witness: Jessica B. Cain and Daniel M. Traynor
Request from: Office of Consumer Counsel

Question:

(RECONNECTION FEE) Please refer to Exhibit CLP-RATES-3. Please describe the circumstances under which a customer would be disconnected at the pole rather than at the meter, specifically indicating if this is sequential (i.e., a customer is first disconnected at the meter and later disconnected at the pole) or causal (i.e., the customer has to be disconnected at the pole rather than the meter).

a. If the disconnect is sequential, how many days after a resident is disconnected at the meter for nonpayment is a resident disconnected at the pole and billed a reconnection at the pole for nonpayment charge as identified in in Appendix A of the tariff at page 23 of 249?
b. What is the average length of time between when a resident is disconnected at the pole for nonpayment and when the resident remits sufficient payment to be restored?

Response:

A customer with a past due balance may be disconnected at the pole (rather than their meter) when the Company is unable to disconnect at the meter (i.e. causal). This is primarily due to meter access issues, obstructions blocking access to the meter or for safety reasons.

a. The disconnect is not sequential.
b. The average length of time between when a residential customer is disconnected for non-payment at the pole and when sufficient payment is made to reconnect the service is approximately 9 hours.

Date Filed: August 25, 2026

Witness: Donald J. Scacco Jr., Edward A. Davis and Kimberly R. Parsons
Request from: Office of Consumer Counsel

Question:

(RECONNECTION FEE) Please provide all justification and/or cost support for the requested increase in reconnecting a customer at the pole.

Response:

The Company acknowledges that the Reconnection at Pole (for non-payment) Service Charges initially provided in CLP-RATES-3 were incorrect. The Company has therefore revised its response to reflect the appropriate costs and assumptions associated with reconnecting a customer at the pole. The revised charges can be found in OCC-256, Attachment 4. The Company is proposing a decrease to the currently approved service charges associated with reconnecting a customer at the pole (for non-payment) to reflect the correct labor, vehicle, and administrative costs incurred to perform the reconnection. This is also a decrease from what was originally proposed in Exhibit CLP-RATES-3. The revised proposed charge is supported by the following cost components.

The labor cost is based on the Company's Teal Book hourly rates. The applicable hourly rate is $71.43 with the applicable 1.5 factor for any overtime hours worked resulting in an hourly rate of $107.15. The Company estimates that a typical pole reconnection requires approximately 1 hour of work by one operations personnel, or a total of 60 labor minutes (1 labor hour). The cost support also includes a vehicle expense rate of $25.87 per hour for the time required to perform reconnection and a clerical task component of 15 minutes associated with processing the reconnection. In addition, the labor cost calculation also incorporates the applicable nonproductive CL&P rate, payroll rate, supervision rate, and tax rates used by the Company in developing its fully loaded labor cost.

Based on these underlying cost components, the proposed service charges recover the costs incurred by the Company to dispatch personnel and a vehicle to the pole, perform the reconnection, and complete the associated administrative work.

Please refer to OCC-256, Attachment 1, for detailed cost support for the proposed decrease in reconnecting a customer at the pole (for non-payment).

Please refer to OCC-256, Attachment 2, for a Redlined copy of Appendix A to the Terms and Conditions for Delivery Service, which shows the decrease (highlighted in yellow) of the initially

filed proposed charges in CLP-RATES-3 versus the revised Reconnect at Pole (for non-payment) service charges.

Please refer to OCC-256, Attachment 3, for a Redlined copy of Appendix A to the Terms and Conditions of Delivery Service, which shows the current approved charges from Docket No. 18-05-10 versus the revised Reconnect at Pole (for non-payment) service charges (highlighted in yellow).

Please refer to OCC-256, Attachment 4, for an updated clean copy of Appendix A to the Terms and Conditions for Delivery Service originally included in Exhibit CLP-RATES-3 which includes these updated proposed service charges for Reconnection at Pole (for non-payment).

Date Filed: August 24, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Consumer Counsel

Question:

(VMP) Referring to Exhibit CLP-VMP-1, page 29. Provide support for the claim: "Eight years is too long and therefore it becomes more cost efficient to transition to a system where the full circuit is trimmed every four years."

Response:

Please refer to Exhibit CLP-VMP-1, at 28, ln 14 through page 30, ln 4. This section of the testimony discusses the cost efficiencies that could be achieved by transitioning Scheduled Maintenance Trimming ("SMT") to full circuit trimming rather than targeted trimming and, more specifically, the comparison of cycle trimming costs and condition-based trimming costs derived from the analysis of terrestrial LiDAR collection.

In this context, when performing maintenance trimming on a condition basis, the volume of segments that would be at the highest encroachment risk level by year eight exceeds the cost of performing full circuit trimming on a four-year cycle.

Please refer to Exhibit CLP-VMP-2, at 34 for the demonstration of cycle-based, condition-based, and selective condition-based trimming mileage and costs for years one through eight.

Date Filed: August 24, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding and Jenna Turner
Request from: Office of Consumer Counsel

Question:

(VMP-Rights of Way) Referring to Exhibit CLP-VMP-1, page 30. Why did the Company exclude rights of way mileage?

Response:

The Company excluded Rights-of-Way mileage from total cycle mileage due to the exclusion of the Rights-of-Ways from the terrestrial LiDAR pilot and therefore exclusion from the condition-based mileage. Including the Rights-of-Way mileage in the total cycle mileage would not have been a direct comparison to the condition-based mileage.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

(Accounting Adjustments)

a. Please identify all aspects of the Company's requested revenue requirement that represent a deviation from the principles and policies established in prior Commission Decisions.
b. Identify each area of deviation, and for each deviation explain the Company's perception of the principle established in the prior Commission Decisions, and why the Company believes the prior Decision should not be followed.
c. State which accounts are affected and the dollar impact on each account for each such deviation in the test year and rate year.

Response:

PURA's prior decisions on the prudence of costs included in a company's authorized revenue requirement, including the cost of capital, are generally evidence-based, which means that the findings do not automatically carry forward as a company typically retains the right to present costs and associated evidence to PURA for consideration in each case.

With respect to the costs presented in this case, the Company accounts for its costs in accordance with the accounting requirements of the Federal Energy Regulatory Commission ("FERC") as set forth in its applicable Uniform System of Accounts ("USofA") and published accounting releases. The revenue requirement requested in this proceeding is based on these costs.

In addition, the accounting adjustments and revenue requirement requested in this rate case comply with and are consistent with applicable Connecticut law in General Statutes Section 16-19e(a)(4), which mandates "that the level and structure of rates be sufficient…to allow public service companies to cover their operating costs including, but not limited to, appropriate staffing levels, and capital costs, to attract needed capital and to maintain their financial integrity…." Also, many of the principles and policies developed by PURA in recent rate cases involving Aquarion Water Company of Connecticut, the United Illuminating Company, the Connecticut Natural Gas Corporation, and the Southern Connecticut Gas Company are currently under appeal before Connecticut courts, or if not, were decided on the basis of the evidence presented in those cases. As such, the Company is not aware of aspects of the Company's accounting adjustments and revenue requirement that represent a conscious deviation from the principles and policies established in prior PURA decisions. The Company's accounting adjustments and revenue

requirement presented in this proceeding reflect the Company's most accurate assessment of its Rate Year cost of service, consistent with the practices required by PURA's Standard Filing Requirements and consistent with state and federal laws.

Date Filed: August 24, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

(Acquisition/merger Costs)

a. Please provide the total amount of expenses (direct and allocated) associated with mergers and acquisitions (legal, consulting, payroll, etc.) that were completed as well those not completed in each of the years 2021, 2022, 2023, 2024, 2025 and the amount of expense included in the rate year.

b. Identify all ongoing and potential merger/acquisitions and state when the Company expects the transactions to be completed.

Response:

There are no merger and acquisition costs recorded on the Company's books for the years 2021 through 2025. Additionally, there are no ongoing or potential mergers or acquisitions the Company expects to complete.

Date Filed: August 24, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

(Advertising Expense) Please provide the total advertising expense (direct and allocated) by program for each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the rate year.

Response:

The Company interprets this question to be asking about "political," "institutional" or "promotional" advertising, which General Statutes Section 16-19d(a) defines as follows:

- "Political advertising" means "any advertising for the purpose of influencing public opinion with respect to any legislative, administrative or electoral decision or with respect to any controversial issue of public importance."
- "Institutional advertising" means "any advertising which is designed to create, enhance or sustain a public service company's image or good will with regard to the general public or its customers."
- "Promotional advertising" means "any advertising that has the purpose of inducing the public to select or use the service or additional service of a public service company or select or install any appliance or equipment designed to use such service, provided such advertising shall not include advertising authorized by order or regulation of the Public Utilities Regulatory Authority."

The Company has not incurred political, institutional, or promotional advertising expenses in any of the time periods reflected.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

(Charity Foundation) Does the Company or Eversource have a charity foundation? If so:

a. Please provide the total cost (direct and allocated) associated with the Charity Foundation by category for each of the years 2021, 2022, 2023, 2024, 2025 and the amount included in the rate year.
b. Provide a description of the foundation and how it is funded.
c. Explain in detail the costs that are included in the rate year expense.
d. Explain why ratepayers should fund this expense and how they benefit from this expense. Provide all supporting documentation.

Response:

The Eversource Energy Foundation is an independent, nonprofit philanthropic organization that is funded solely by Eversource Energy and is dedicated to supporting the communities served by its operating affiliates and making a positive difference in the lives of customers. Additional information regarding the Eversource Foundation is available on Eversource's website.[1]

There are no costs associated with the Eversource Foundation in the Company's cost of service.

[1] https://www.eversource.com/residential/about/community/supporting-the-community/eversource-energy-foundation

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

(Board of Director Expenses) Provide the total expenses associated with Eversource, CL&P and any other boards of directors that are direct charged and allocated to the Company including but not limited to fees, retainers, reimbursements, benefits, stock options, travel, meeting costs, etc. for each of the years 2021, 2022, 2023, 2024, 2025 and the amount included in the rate year.

Response:

The Board of Directors of the Connecticut Light and Power Company have never, nor do they receive any meeting fees, reimbursable expenses, benefits, stock options, or meeting costs as it relates to the Company's meetings or for their service on its Board.

For costs related to the Eversource Energy Board of Trustees from 2021 through the Rate Year, please see OCC-263, Attachment 1. Note the Company incurred expenses of $515,000 in the Test Year and in the Rate Year associated with Board of Trustees expenses. Please see CLP-REVREQ-2, Schedule C-3.4, and the Prefiled Testimony at Exhibit CLP-REVREQ-1, at page 70, for additional information on Board of Trustees expenses.

Date Filed: September 01, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

(Board of Director Minutes) Provide copies of all BOD minutes that mention CL&P for each of the years 2024, 2025 and year-to-date 2026.

Response:

Please refer to OCC-264, Attachment 1, for the minutes of CL&P's Board of Directors for the years 2024, 2025, and year-to-date 2026.

Date Filed: August 24, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

(Business and Economic Development) Identify all employees that engage in business and development activities on behalf of the Company, Service Companies and parent company. For each employee, provide in schedule form:

a. Job title
b. Total fully loaded compensation and the amounts charged to CL&P (direct and allocated) for each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the rate year and the accounts charged.
c. Provide the percent of time spent on business development activities in each of the years in subpart a and expected in the rate year.
d. Description of the business development activities each year and whether each is specific to Connecticut, and identify all specific capital projects that the business development expenses relate to.
e. All company-paid or reimbursed expenses or allowances (direct and allocated) for each of the years in subpart a and included in the rate year and the accounts charged.

Response:

Neither CL&P, nor the Eversource Energy Service Company conduct "business development" activities for CL&P or other operating affiliates. The Eversource operating affiliates are public utilities with an obligation to serve customers that meet the tariffed requirements for service. Eversource operating affiliates are therefore focused on meeting the needs of customers that seek out electric or natural gas service.

To that end, CL&P employs account managers that handle both new customer connections and ongoing customer engagement, but these employees do not seek to promote or generate new business outside of requested customer connections.

Date Filed: August 25, 2026

Witness: Leanne M. Landry and Jeffrey D. Turano
Request from: Office of Consumer Counsel

Question:

(Capital Expenditures)

a. Provide the budgeted capital expenditures by major investment category for each of the years 2019, 2020, 2021, 2022, 2023, 2024, 2025, the interim period, and included in the rate year.
b. Provide the actual capital expenditures by major investment category for each of the years 2019, 2020, 2021, 2022, 2023, 2024, and 2025.
c. Provide the total annual capital expenditures authorized by PURA for each of the years 2019, 2020, 2021, 2022, 2023, 2024, and 2025.
d. Explain the reasons for variances in spending over 5% in each of the years.

Response:

a. Please refer to CIEC-008, Attachment 1, for a summary of budgeted distribution capital expenditures for each of the years 2019 through 2025, as annually filed in compliance with Docket No. 17-10-46. Please see Tables 1 and 2, below, for a summary of the Company's planned distribution capital expenditures for the Interim Period and the Rate Year, respectively. It is important to note that, for base distribution rates purposes, there are no capital expenditures included in the Rate Year. Rather, once the capital projects are placed in service, those investments are included in the Rate Year rate base. However, in an effort to be responsive to the question, the Company has provided the Tables below.

Table 1: Planned Distribution Capital Expenditures (Interim Period)

($ in Millions)	*Interim Period (1/1/2026 - 6/30/2027)*		
Major Categories	1/1/26 - 12/31/26	1/1/27 - 6/30/27	Total
Basic Business	$ 247.8	$ 132.0	$ 379.8
New Customer	73.0	37.5	110.5
Peak Load/Capacity	55.8	25.0	80.8
Regulatory Commitments	6.1	3.0	9.1
Reliability	190.3	127.0	317.3
Facilities	28.0	11.5	39.5
Information Technology	4.2	9.0	13.2
Other	-	-	-
Total Capital Expenditures	**$ 605.2**	**$ 345.0**	**$ 950.2**

Table 2: Planned Distribution Capital Expenditures (Rate Year)

($ in Millions)	*Rate Year (7/1/2027 - 6/30/2028)*		
Major Categories	7/1/27 - 12/31/27	1/1/28 - 6/30/28	Total
Basic Business	$ 132.0	$ 134.5	$ 266.5
New Customer	37.5	38.5	76.0
Peak Load/Capacity	25.0	33.5	58.5
Regulatory Commitments	3.0	15.5	18.5
Reliability	127.0	140.0	267.0
Facilities	11.5	12.0	23.5
Information Technology	9.0	5.0	14.0
Other	-	-	-
Total Capital Expenditures	**$ 345.0**	**$ 379.0**	**$ 724.0**

b. Please refer to CIEC-008, Attachment 1, for a summary of actual distribution capital expenditures for each of the years 2019 through 2025, as annually filed in compliance with Docket No. 17-10-46.

c. There are no PURA authorized annual capital expenditures for the years 2019 through 2025. It is important to note that in the Company's last base distribution rate case settlement, Docket No. 17-10-46 Settlement Agreement, PURA approved base distribution rates that incorporated annual levels of plant additions and not capital expenditures. Please refer to the Company's response to OCC-343, d[i].

d. Please refer to OCC-266, Attachments 1 through 7, for a summary of explanations of the variances between the Company's actual distribution capital expenditures compared to the original estimates for each of the years 2019 through 2025, as annually filed in compliance with Docket No. 17-10-46.

Prior Referenced Response:

[i] OCC-343, part d Question:

d. Provide the annual plant additions approved by PURA in the last rate case for each of the years 2020, 2021, 2022, 2023, 2024, 2025.

OCC-343, part d Response:

d. Please see OCC-343, Attachment 8, for plant additions approved by PURA resulting from the last rate case. Please note that as a result of the Settlement Agreement in Docket No. 17-10-46 the Company included $270 million of capital additions in base distribution rates for each of the years 2018 through 2020. In addition, the Settlement Agreement authorized the establishment of the Electric System Improvement ("ESI") rate

mechanism which allowed for (1) recovery of the revenue requirement on reliability capital additions above and beyond the $270 million included in base distribution rates for the period 2018 through 2020; (2) recovery of the revenue requirement on core capital additions up to $300 million placed in service annually beginning for 2021 and beyond; and (3) recovery of the revenue requirement on system resiliency capital additions placed in-service for the plan years 2019 and 2020. OCC-343, Attachment 8, shows each of the buckets separately as approved by PURA.

Date Filed: August 25, 2026

Witness: Leanne M. Landry and Jeffrey D. Turano
Request from: Office of Consumer Counsel

Question:

(Capital Projects)

a. Provide a list of all projects included in the rate year over $5 million.
b. Provide the percent completion as of the current date.
c. Provide the estimated start date and in service date.

Response:

Please see OCC-267, Attachment 1, for CT distribution projects with an estimated in-service date (ISD) within the Rate Year (July 1, 2027 – June 30, 2028) and over $5 million. Please note that current new customer projects under review with the customer are not included within this response.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

(Caregiver Expenses) Does the Company offer payment for or reimbursement of caregiver expenses (e.g., child day care, elder care, pet care) (direct and allocated) as a benefit to employees? If so:

a. Provide a detailed description of the program and identify which employees are eligible for the benefit.
b. Provide the total amount of caregiver expenses (direct and allocated) for each of the years 2021, 2022, 2023, 2024, 2025 and the amount included in the rate year.
c. Provide supporting documentation showing that this expense benefits ratepayers.

Response:

a. The caregiver expenses are comprised of two costs. The first cost is the fee incurred by providing an employee membership to care.com to connect with caregivers for child or elder care for all employees.

   The second cost is a subsidy for backup care for children and elderly adults. Employees are allowed to schedule up to 5 days per year (quantity is limited) at the following subsidized rates:

   1. $6 per hour for in-home care for children or adults
   2. $10 per child per day at childcare centers ($25 family maximum per day)

b. Please refer to OCC-268, Attachment 1, for the total amount of caregiver expenses (direct and allocated) for 2021 through 2025, and the Rate Year.

c. Backup childcare through care.com is a benefit that provides back-up childcare for our employees when their regular childcare provider is closed or is not an option. Examples include, if the employee's child is sick and cannot be sent to daycare, the employee can use this service to provide childcare. Another example is during a storm when schools and daycares are closed, employees will be able to access childcare through care.com.

This benefits ratepayers by freeing up employees to work during storm events or when a dependent's illness or care would otherwise require them to be absent from work.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

(Civic & Community Related Activity Expenses) Please provide the total amount (direct and allocated) of all civic & community related activity expenses for each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the rate year.

Response:

Please see the Company's responses to interrogatory requests OCC-364[i] and EOE-006[ii] for the civic and community related activity expenses for each of the years 2021, 2022, 2023, 2024, 2025 and the amount included in the Rate Year. The Test Year expenses were also reported in Exhibit CLP-REVREQ-2, Schedule G-2.9 of the Company's initial rate amendment application.

Prior Referenced Responses:

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[i] OCC-364 Question:

Volunteer time.
a. Does the Company offer paid time off to its employees to volunteer in the community? If so, provide a description of the Company's volunteer policy and who is eligible for this benefit.
b. Provide the amount of employee volunteer expense (payroll and other related expenses) (direct and allocated) for 2021, 2022, 2023, 2024, 2025 and included in the Rate Year.

OCC-364 Response:

a. Please refer to the Company's response to EOE-006[i].

b. Please refer to the Company's response to EOE-006, Attachment 1, for volunteer labor costs during each year 2021 through 2025. The amount of volunteer labor costs included in the Rate Year is $236,143.

[ii] EOE-006 Question:

(CHARITABLE LABOR) Does the Company permit employees to support charitable activities during working hours?

a. If yes, has the Company eliminated employee labor costs from the revenue request to account for these hours? Include which exhibits demonstrate the Company's elimination of these costs.

b. If yes, but the Company has not eliminated the associated employee labor costs from its revenue requirements, provide an unlocked Excel spreadsheet detailing the total hours and associated costs (i.e., fully loaded labor costs) for each year 2020 through 2025.

EOE-006 Response:

Eversource is committed to supporting charitable activities through a variety of programs administered by the Corporate Citizenship team. The Company-sponsored volunteer and signature events expose employees to various charitable organizations within our service area and many of them choose to support the causes on their own personal time (i.e., nights and weekends) as a volunteer or through personal philanthropic support.
Under Eversource's corporate volunteer program, employees may participate in up to two Eversource-sponsored weekday volunteer events each calendar year during normal business hours, subject to supervisor or manager pre-approval and may volunteer at Company sponsored events outside of their normal working hours at their own discretion. Employees may volunteer during the weekday, as long as there is no concurrent work obligation that takes priority. Accordingly, employee volunteerism is conducted in a manner that does not adversely impact the provision of utility services to our customers or results in additional cost to our customers. Time spent on volunteer activities is treated as regular payroll time, indivisible from other job-related activities for payroll purposes. Volunteer events that are not Eversource-sponsored or requested by Eversource, must occur outside of employees' regular workday.

a. The Company has not eliminated employee labor costs tied to supporting charitable activities during regular workdays. Eversource and our employees support many nonprofit organizations and programs that provide meaningful benefits to the Company's customers and the communities served. Employee engagement with customers and communities builds trust and confidence in utility operations, which is in the customer interest. In addition, this community engagement encourages employees to continue to support volunteer activities outside of normal working hours providing additional benefits to the communities the Company serves.

b. Refer to EOE-006, Attachment 1, for the total volunteer hours and associated labor costs Eversource employees committed to support charitable activities during each year 2020 through 2025.

Date Filed: September 01, 2026

Witness: Leanne M. Landry and Jeffrey D. Turano
Request from: Office of Consumer Counsel

Question:
(Customer Advances)

a. Does the Company collect refundable advances from customers for new service lines or facilities? If so, explain why the Company has not deducted customer advances from the rate year rate base.
b. Provide the monthly customer advances' balances for 2021, 2022, 2023, 2024, 2025, year-to-date 2026, and the rate year.
c. Provide a copy of the Company policy on customer advances, and an explanation of whether and how the Company's policy for applying customer advances has changed since its last rate case.

Response:

a. The Company collects refundable advances from customers for new service lines or facilities based on the NB-12 policy. The advances are not deducted from Rate Year rate base because the advances will be refunded to the customer within a period of no more than four years per the signed agreement with the customer. In the event that an advance becomes non-refundable, the forfeited amount would then be deducted from the associated project and related rate base. Also, please note that many advances are collected as letters of credit (for which no cash exchanges hands), while a portion are made in cash. Cash received is tracked on a balance sheet account and reconciled in accordance with Accounting Policy Statement 15 "Balance Sheet Account Reconciliation".

b. Please refer to OCC-270, Attachment 1, for the monthly refundable advance balances.

c. Please refer to OCC-270, Attachment 2, for a copy of the NB-12 policy. Please note that the Company's policy for applying advances has not changed since its last rate case.

Date Filed: August 24, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

(Contributions/Charity/Donations)

a. Please provide the total contributions, charity and donations (direct and allocated) expense in each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the rate year, by separate payee, along with a description of and the purpose for each payee.
b. Provide supporting documentation showing how ratepayers are benefitted from each cost.

Response:

Charitable contribution and donations are recorded "below the line" (i.e., below the operating income line) accounts, and therefore are excluded from the proposed cost of service utilized for ratemaking in this proceeding.

Date Filed: September 01, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and Marianne Eichler
Request from: Office of Consumer Counsel

Question:

(Corporate Reorganization Costs)
a. Provide the amount of corporate reorganization costs (direct and allocated) incurred in each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the rate year.
b. For each year, also provide a description of the reason for the reorganization.
c. State when the Company expects the next corporate reorganization to occur.

Response:

The Company defines corporate reorganization costs as those costs associated with a corporate restructuring or reorganization, generally one-time in nature (e.g., significant workforce reduction costs or facilities closing or consolidation costs) that are necessarily incurred with the goal of restructuring the business to be more efficient in the long term. There were no initiatives that the Company considers to be a corporate reorganization for which costs were incurred by the Company in each of the years 2021, 2022, 2023, 2024, and 2025.

Please refer to the Company's response to OCC-357[i] for costs associated with the Rate Year.

Prior Referenced Response:

[i] OCC-357 Question:

Severance Pay.

a. Please provide the amount of severance expense (direct and allocated) for each of the years 2021, 2022, 2023, 2024, 2025 and the amount included in the rate year.
b. State whether the Company has or has plans to terminate any employees in the remainder of 2026, 2027 and the rate year.

OCC-357 Response:

a. Please refer to OCC-357, Attachment 1, for the amount of severance expense incurred in years 2021 through 2025 and included in the Rate Year. In preparing this response the Company identified that the amount of severance expense incurred in the 2025 Test Year and ultimately escalated for the Rate Year is higher than previous years, due to activities related to organizational effectiveness. Therefore, the Company calculated an updated Rate Year amount for severance pay based on an average of 2021 through 2024. This updated

Rate Year amount is also included in OCC-357, Attachment 1. The Company will incorporate this Rate Year update as part of an overall update to its cost of service.

b. CL&P has no current plans to terminate CL&P employees under or subject to the Severance Pay Plan during the remainder of 2026 and 2027; however, the Company regularly evaluates business circumstances to ensure it is providing safe, reliable and cost-effective service to its customers, which could lead the Company to make organizational changes subject to the Severance Pay Plan in the future.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

(Company Events Expense)

a. Provide the total expense (direct and allocated) for events (e.g., picnics/barbeques, fairs, linemen's rodeo, 5-k's, etc.) for 2020, 2021, 2022, 2023, 2024, 2025, the test year and the amount included in the rate year.
b. Provide supporting documentation showing how ratepayers are benefitted from these expenses.

Response:

Company sponsored events such as picnics, barbeques, fairs, and 5-ks are recorded below the line and not funded by customers Please refer to the table below for the summary of historical incremental rodeo costs (2020-2025).

Historical Incremental Rodeo Costs	
2020	$13,929
2021	$ -
2022	$94,257
2023	$101,461
2024	$85,892
2025*	$47,777

*The Company proactively removed $34,000 of incremental rodeo charges as a pro forma adjustment to the Test Year in Schedule C-3.16 Field Operations (Overhead Lines – Operation & Maintenance). However, the Company identified an additional $14,000 in incremental rodeo costs included in the Rate Year. The Company will make an adjustment in the next cost of service update to remove these costs.

Date Filed: August 25, 2026

Witness: Donald J. Scacco Jr., Digaunto Chatterjee and Douglas P. Horton
Request from: Office of Consumer Counsel

Question:

(Edison Electric Institute ("EEI") Dues) Provide the most recent copy of EEI's budget by expense category.

Response:

The most recent budget for EEI Dues at CL&P is as follows:

EEI Dues – Regular Activities (Corporate Citizenship; Dues & Memberships): $235,961
EEI Dues – Lobbying[1] Portion (CT Government Affairs; Lobbying): $59,433

[1] Lobbying costs are recorded "below the line" and therefore not included in the cost of service in this proceeding.

Date Filed: August 25, 2026

Witness: Donald J. Scacco Jr., Digaunto Chatterjee and Douglas P. Horton
Request from: Office of Consumer Counsel

Question:

(Edison Electric Institute Dues)

a. Provide the amount of EEI dues included in the rate year including the calculations showing how the amount was derived.
b. Provide the amount removed related to lobbying, public advocacy, government and public relations and advertising including all calculations.
c. Provide the most recent invoice supporting the rate year amount.

Response:

a. CL&P has included $242,000 of EEI dues in the Rate Year. Refer to OCC-073, Attachment 1 CONFIDENTIAL, for the EEI invoice. The invoice is comprised of $1,259,521 for regular EEI activities, with an additional $15,000 for the restoration, operations, and crisis management program provided as part of the EEI membership. Prior to lobbying cost deductions and allocation to the Connecticut Light and Power Company, the invoiced amount is $1,274,521.

   Per footnote A of the invoice provided in OCC-073, Attachment 1 CONFIDENTIAL, "the portion of 2025 membership dues relating to influencing legislation and political campaign activity covered by Section 162(c) of the IRC and contributions to groups organized under IRC sections 527 and 501(c)(4), is estimated to be 16%." The delineated amount of $1,259,521 is multiplied by 16% to arrive at approximately $202,000 of lobbying dues, which were removed from the Company's cost of service. The remaining invoiced amount of $1,072,998 ($1,274,521 - $201,523), is multiplied by 22.58 percent, resulting in approximately $242,000 allocated to the Connecticut Light and Power Company for the Rate Year, and is included for recovery in this rate proceeding.

b. Refer to part (a), above. Amounts for lobbying, public advocacy, government and public relations, and advertising totaled $202,000 and were removed from the Company's cost of service.

c. Refer to parts (a) and (b), above. The most recent invoice supporting the derivation of the Rate Year amount is shown in OCC-073, Attachment 1 CONFIDENTIAL.

Date Filed: August 25, 2026

Witness: Donald J. Scacco Jr., Digaunto Chatterjee and Douglas P. Horton
Request from: Office of Consumer Counsel

Question:

(Edison Electric Institute Dues) Identify all Company employees (CL&P, Service Company, Eversource) that serve on EEI′s Board of Directors as well as all committees.

Response:

Please refer to OCC-276, Attachment 1 CONFIDENTIAL, for a list of Company employees (CL&P, Service Company, Eversource) that serve on Edison Electric Institute's ("EEI") Board of Directors and the committees they serve on.

For an investor-owned electric utility such as Eversource, membership in EEI provides significant operational, regulatory, and strategic value. While EEI delivers benefits across advocacy, safety, industry collaboration, and policy development, its most important contribution for a company responsible for emergency preparedness and storm restoration is its leadership of the electric industry's mutual assistance network.

EEI administers and supports the national mutual assistance framework that enables utilities to request and provide restoration crews, equipment, and management resources during major emergencies. This framework is built on formal mutual assistance agreements, Regional Mutual Assistance Groups ("RMAGs"), including the North American Mutual Assistance Group ("NAMAG"), National Response Event ("NRE") activation processes, and standardized resource coordination and reimbursement protocols.

As described in Eversource's EEI-related mutual assistance documentation, the program operates as a voluntary national partnership that allows affected utilities to rapidly supplement their workforce by obtaining skilled personnel and equipment from utilities across North America. For Eversource, this capability is critical during hurricanes, nor'easters, ice storms, and other large-scale events. It provides access to thousands of additional line workers and support personnel, streamline mobilization and reimbursement processes, and enables national coordination when regional resources become constrained.

Beyond emergency response, EEI serves as the primary trade association for U.S. investor-owned electric companies. It represents the industry's interests before Congress, federal agencies, FERC, DOE, FEMA, NERC-related policy forums, and other key stakeholders. Through this collective representation, member companies benefit from a stronger and more unified voice on issues such

as electric reliability, cybersecurity, permitting reform, energy policy, grid modernization, and infrastructure investment. EEI also provides valuable intelligence regarding emerging federal policies and regulatory developments, helping utilities anticipate and prepare for future requirements.

Another important benefit of membership is access to industry collaboration and benchmarking opportunities. EEI brings utilities together to share operational best practices, lessons learned, and emerging strategies in areas such as storm restoration, safety performance, wildfire mitigation, distribution automation, asset management, customer service, and grid modernization. Additionally, corporate service areas such as Insurance, Risk Management, Accounting, Finance, Supply Chain and Information Technology can access benchmarking information and best practices to ensure efficient, cost-effective service delivery. These forums allow companies to learn from one another's experiences and accelerate adoption of proven practices.

EEI also maintains a strong focus on safety and workforce excellence. Through conferences, committees, and working groups, member companies collaborate on occupational safety, storm response safety, transmission and distribution operations, workforce development, and labor-management relations. These forums promote continuous improvement in employee and contractor safety while helping utilities strengthen operational performance and workforce readiness.

From an Emergency Preparedness perspective, the greatest value of EEI membership remains access to the national mutual assistance and emergency response network, including NRE activation processes, RMAG coordination, and executive-level industry support during major events. The additional benefits of federal advocacy, regulatory support, industry benchmarking, safety leadership, and access to a nationwide network of utility executives and operational experts further enhance the value of membership and help position Eversource to respond effectively to both current and emerging industry challenges.

For the EEI Member List please refer to OCC-276, Attachment 2.

Date Filed: August 25, 2026

Witness: Sasha P. Lazor, Brendan J. O'Brien, Marianne H. Eichler and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

(Early Retirement Offers)

a. Provide the amount of early retirement offer expenses (direct and allocated) for each of the years 2021, 2022, 2023, 2024, 2025 and the amount included in the rate year.
b. Provide a detailed description of the early retirement offers.
c. State whether the Company has plans to offer early retirement to any employees in the remainder of 2026, 2027 and during the rate year.

Response:

The Company did not provide early retirement offers in any of the specified years and does not plan to offer early retirement to any employees in any of the specified future years.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

(Executive vehicle expense) Provide the total amount of executive vehicle expense (direct and allocated) for each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the rate year by dollar amount, employee title, and vehicle make, model and year.

Response:

The Company is not seeking recovery of executive vehicle expense in this rate proceeding.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

(Executive Vehicle allowances)

a. Provide the total annual amount (direct and allocated) of vehicle allowances paid to each executive for each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the rate year.
b. For each executive employee that is provided a vehicle allowance, provide the annual amount of mileage reimbursements paid (direct and allocated) for each of the years 2021, 2022, 2023, 2024, 2025 and included in the rate year. Also explain the purpose of the travel related to the mileage reimbursements.

Response:

The Company is not seeking recovery for executive vehicle expense in this rate proceeding.

Date Filed: August 26, 2026

Witness: Marc J. Richards, Danielle J. Munson, Timothy J. Griffin and Gary A. Iadarola
Request from: Office of Consumer Counsel

Question:

(Environmental Remediation)

a. Provide the total amount of environmental remediation expense (direct and allocated) for each of the years 2021, 2022, 2023, 2024, 2025 and included in the rate year by site.
b. For each site, provide a description of the remediation needed, the total anticipated cost, the date when the Company learned of the damage, the start date of the remediation and the expected completion date.
c. For costs that are allocated to CL&P, explain how the costs were allocated and provide all supporting calculations for each year the costs were allocated.
d. Does the Company expect to receive any or has it received any insurance proceeds or 3rd party recovery associated with any of the sites it has included recovery of in the current case? If so explain and provide the amounts received by year. If not, explain why not.

Response:

a. Please refer to OCC-280, Attachment 1, for the total amount of environmental remediation expense (direct and allocated) for each of the years 2021, 2022, 2023, 2024, 2025. The costs recorded on line 11 of the attachment are deferred environmental remediation costs related to the applicable Complex Environmental Remediation sites noted in part b, which are required to comply with DEEP regulations as reflected in Exhibit CLP-REVREQ-2 WP C-3.36 p 2. Complex Environmental Remediation sites are historically designated through placing the subject sites on a reserve list. The costs on lines 12 through 15 of the attachment represents the annual environmental costs within the O&M expense, consistent with its last rate case, to support the day-to-day environmental activities reflected in Exhibit CLP-REVREQ-2 WP C-3.13.

b. This part provides detail on Complex Environmental Remediation sites as previously identified in Exhibit CLP-ENV-1.

Site #5 Rockville Former Manufactured Gas Plant (MGP). Contamination was first identified on site in 1994 during environmental investigation activities. The nature and extent of contamination at the site has largely been defined and there are plans for limited supplemental investigation leading up to Completion of Investigation. Recent pre-remedial

activities involving non-aqueous phase liquid (NAPL) monitoring and recovery, and an In-Situ Soil Stabilization (ISS) feasibility study have been performed. Upland remediation will involve excavation of three localized shallow subsurface Significant Environmental Hazard (SEH) conditions, MGP source materials and/or ISS of two below ground former gas holders. An Environmental Use Restriction (EUR) deed restriction involving institutional and engineered controls will be utilized following completion of site remediation to address contaminated soils that remain. The groundwater plume migrating off-site has generally been defined, and the Company may request the use of site-specific alternative groundwater protection criteria from the Connecticut Department of Energy and Environmental Protection (CTDEEP) to help reduce groundwater remediation expense while the Company continues to assess the implementation of in-situ remedial technologies to address groundwater impacts. In 2021 and 2023, Screening Level Ecological Risk Assessments (SLERA) were submitted to the CTDEEP. Based on the SLERAs, no further investigation, evaluation, or action with respect to ecological receptors is warranted regarding Site sediments or surface water in the Hockanum River. However, a response from CTDEEP has not yet been received. Pending the completion of investigation, review of remedial alternatives, a Remedial Action Plan (RAP), and bidder selection, remediation could begin within the next 5 to 8 years and be completed within the next 10 to 12 years (assuming no river remediation). Post-remediation, an EUR will be established within two years. On-going NAPL recovery and post-remediation compliance groundwater monitoring will be implemented for several years. With the information available, the Company estimates between $5M and $7M (not adjusted for inflation) will be needed to complete environmental investigation, remediation, and post remediation activities.

Site #8 Torrington Former MGP. The field investigation for a Phase III Environmental Site Assessment was completed in February 2026. The Company's environmental consultant, GEI Consultants, Inc (GEI), is currently reviewing the results to identify any remaining data gaps. Once data gaps have been addressed, GEI will prepare a RAP detailing the required environmental remediation. Based on preliminary information, remedial activities will include soil excavation and groundwater treatment. Based on a review of available historic reports, environmental contamination was first identified in 1993 with the completion of site investigation activities. Depending on the data gap evaluation results, remedial activities are expected to start in 2029. Without a detailed remedial plan, the duration of remedial activities and anticipated costs are not estimable at this time.

Site #9 Winsted Fromer MGP. This site has a 50/50 cost sharing between CL&P and Yankee Gas. Phase II and III Environmental Site Assessments were completed in Q1 2024. Since that time, additional groundwater evaluations have occurred, including the installation of new monitoring wells and comprehensive groundwater sampling in Q1 2025. The Company's environmental consultant, AECOM, is currently planning to install new off-site downgradient monitoring wells to evaluate the potential of off-site migration of contaminates. Once off-site migration has been evaluated, AECOM will prepare a RAP detailing the required

environmental remediation. Based on preliminary information, remedial activities will likely include soil excavation, non-aqueous phase product removal, groundwater treatment, and in-situ solidification. Based on a review of available historic reports, environmental contamination was first identified in 1989 with the completion of site investigation activities due to the divestiture of the gas business. Remedial activities are expected to start in 2028 or 2029. Without a detailed remedial plan, the duration of remedial activities and anticipated costs are unable to be estimated at this time.

Site #23 Ridgefield Right-of-Way (ROW). A SEH Notification was submitted to CTDEEP on December 14, 1998. The SEH Notification reported that shallow soils (upper two feet) have been impacted with arsenic at a concentration that exceeds the SEH criteria. Remedial activities were conducted as part of a rails-to-trails construction project along the ROW and was initiated in September 2000 and completed in December 2000. A liner system, comprised of stone screenings and processed aggregate over a geotextile membrane, was installed as a protective cap along an approximately 2.3-mile length of the former railroad corridor. As such, all soil above applicable Direct Exposure Criteria was rendered inaccessible and the SEH condition was mitigated. In July 2014, Fuss & O'Neill Engineers, Inc. developed a Maintenance and Observation Plan for the Site designed to reduce the risk of liner exposure. Semi-annual inspections in April and October have been completed to visually inspect drainage systems, erosion on trail surfaces, stability of trail slopes, accumulated sediment in swales, and vegetative growth. Based upon these inspections, periodic maintenance and repair activities have been performed as required. In recent years, heavy rainstorms have caused trail damage that has required repair. According to the new Release Based Cleanup Regulations, an EUR may be required to "remediate" the SEH condition. Routine annual costs amount to approximately $10,000 to $15,000. Costs for maintenance and repair work depend on the conditions. If an EUR is required by CTDEEP, the cost to complete this is approximately $50,000.

Site #27 Portland, CT ROW#2. Environmental Site Assessments (ESA) were completed between 1997 and 2024 to evaluate soil and groundwater conditions relative to historical use of the Site as a railroad. Environmental impacts were discovered on site in 1997. The Site has been divided into three zones (western, central, and eastern) for discussion purposes. Data collected from these ESAs identified three areas of concern at the Site and include; arsenic impacted soil in the western and eastern zones, polycyclic aromatic hydrocarbon (PAH) impacted soil in the central zone and soil impacted with the pesticide 4,4'-dicholordiphenyltrichlororethane (4,4'-DDT) in the central zone. The highest concentrations of contaminants are located along the centerline of the former railroad bed at a depth of 0-3 feet below grade. Although the Site is not currently enrolled in a formal regulatory program, various remedial options have been presented to comply with the current regulations. Current estimates relate to four remediation scenarios that may cost up to approximately $6M to implement. A decision on the remedial path has not been selected and will relate to decisions

about permitting the use of the property for the Portland Airline Trail extension as well as development of a roadway to provide Eversource with improved access on the property. Remediation has not been initiated and thus the expected completion date cannot be provided at this time. However, the Company does anticipate initiating remediation within the next five years.

Site #52 Former Substation (aka Williams St 9L Substation). This Complex Environmental Remediation site was established when analytical results for a soil sample collected during a construction upgrade project in 2011 indicated Polychlorinated Biphenyls (PCB) concentrations above 1 part per million. This was the first detection of contamination. The site was undergoing groundwater monitoring on a quarterly basis from 2021 to 2023 in an effort to demonstrate the effectiveness of the soil remediation effort that had occurred in 2019. By 2024, the groundwater analyses demonstrated that the soil remediation was effective, and a Groundwater Compliance Monitoring Closure Report was submitted to the CTDEEP and the Complex Environmental Remediation site designation was closed later in 2024. The total amount spent to investigate, remediate, and close the site was $1.78M.

Site #55 Hunts Brook. Due to the complexity of this site, the Company's environmental consultant, GEI, is currently evaluating possible remedial activities and evaluating additional information that is required to further evaluate remedial options. Initial remedial options include excavating and disposing of the fly ash material and installation of an impermeable cap. However, due to the large volume of material, significant surface area, and surrounding wetlands, additional evaluation is required to develop a feasible and effective remedial plan. Based on a review of available historic reports, environmental contamination was first identified in 2005. Depending on the outcome of the remedial options evaluation, remedial activities are expected to start in 2028. Without a detailed remedial plan, the duration of remedial activities and anticipated costs are unable to be estimated at this time. Initial estimates concluded that removal and disposal of the fly ash material would cost $44M but is not probable at this time. This highlights the need to comprehensively evaluate other remedial strategies that could reduce costs.

Site #56 Historic Transformers (Capewell). This site was remediated in 2004 and 2009 and the final payment under a settlement agreement with the property owner was made in December 2020. Then the property owner issued a General Release for further claims in early 2021, so the designation as a Complex Environmental Remediation site was closed. This site was first designated as a Complex Environmental Remediation site around 2004 when a pad mounted PCB transformer was vandalized and oil leaked into soil beneath the transformer and adjacent to the building on site. When the Complex Environmental Remediation designation for this site was closed in 2021, a total of $325,122.39 had been spent on the cleanup.

Site #58 Enfield Area Work Center. Remedial planning is currently underway. The Company's environmental consultant, Lightship Engineering LLC (Lightship), has prepared remedial options for the site which include soil excavation and/or implementation of EURs. Additional investigation activities are planned to further delineate the extent of excavation needed. Based on currently available information, remediation is anticipated to cost approximately $1.5 million. Remedial activities are expected to start in mid-2028 and be completed before the end of 2028. Based on a review of available historic reports, environmental contamination was first identified in 1996 with the completion of site investigation activities related to CL&P's responsibility as the certifying party under the CT Transfer Act.

Site #63 Berlin Settling Basin. Soil remediation started in May 2020 and concluded in September 2021. In 2022, a network of seven monitoring wells were installed and sampled quarterly to demonstrate the effectiveness of the soil remediation. In addition, a Scoping Level Ecological Risk Assessment (SLERA) Addendum was submitted to CTDEEP demonstrating no PCB impacts to the brook. Groundwater monitoring concluded in 2023 and a report demonstrating compliance was submitted to CTDEEP in 2023. In 2024, the CTDEEP responded to the SLERA Addendum and agreed that there was no impact to the aquatic environment remaining. In 2024, based on the successful remediation, favorable groundwater results, and favorable SLERA results, we prepared an Environmental Land Use Restriction (ELUR). All of 2025 was spent on preparing and submitting the ELUR. This site was designated as a Complex Environmental Remediation site in 2010 when, during routine maintenance, PCBs were detected in soil within the stormwater basin (Settling Pond). In 2019, the estimated soil remediation cost was $2.23M. At the conclusion of the remediation, $3.73 M was spent. Total amount spent on project is $5.96M. Due to the ELUR, we will have to do annual inspections of the cap associated with the ELUR. Every five years, a Licensed Environmental Professional will have to conduct submit a report to CTDEEP indicating the inspections, issues found, maintenance activities, and any repairs to the cap. An estimate for these activities will average approximately $2,000 per year.

Site #64 Property Transfer Wethersfield. CL&P previously owned and leased the property at 176 Cumberland Ave back from Wethersfield LLC in 1998 where they continued as a tenant until 2006. As part of the lease agreement, CL&P retained responsibility for the investigation and cleanup of the site, but not the CTDEEP Verification process. In 2013, assessment activities identified an area of limited ETPH impacted soil in the former loading dock area, which was subsequently excavated by CL&P. An estimate in the amount of $200,000 was established at this time. Wethersfield LLC sold the property to the Capitol Region Education Council (CREC) for redevelopment in 2015. Wethersfield LLC was the certifying party per CTDEEP Transfer Act Requirements, while CL&P retained the responsibility for achieving groundwater compliance for their liability per the Settlement Agreement. Groundwater was monitored through 2022, which increased the estimate to $364,197.36. The LEP for the site

provided a letter in 2022 stating that all the Areas of Concern identified at the time of property sale had been appropriately investigated, remediation and post-remediation groundwater monitoring was completed per the Settlement Agreement. Wells were subsequently decommissioned, a Final Annual Report was submitted to CTDEEP, and the Complex Environmental Remediation site designation was closed in November 2022.

Site #66 East Hampton Area Work Center. Groundwater impacts were identified in 1983 related to a leaking underground gasoline storage tank located at the Area Work Center. The release was addressed and new water supply wells were installed on-site and at a select number of off-site residences. A pump and treat system was installed to hydraulically control the migration of the release and treat the release. The system was operational for over 30 years, until it was shut down in 2021 after discharge permitting results stabilized and sampling of both on-site and downgradient off-site supply wells indicated no exceedances of applicable groundwater standards. Following shut down of the groundwater treatment system, additional site investigation in the former tank grave area was performed in 2022/2023 to verify remedial endpoints. Results indicated no soil impacts above standards, but groundwater impacts associated with the gasoline release remain. In 2025, a remedial plan for In-Situ Chemical Oxidation (ISCO) Treatment of the remaining overburden impacts was recommended and a revised estimate for a Pilot Study, additional wells, permitting, outreach and monitoring was provided at a cost of $643,620. Completion of the Pilot test, ISCO procurement and implementation and post-remediation groundwater monitoring is anticipated to take approximately 5 years and cost an estimated additional $988,900.

Site #67 Madison Area Work Center. The Site is comprised of an active electrical operations Area Work Center. In the late 1980's, petroleum impacts associated with underground storage tanks (USTs) and a fueling island were identified. In response to these findings, the USTs, fuel pumps and petroleum impacted soils were removed and an active pump/treat groundwater treatment system was installed as part of the remediation of this area of the Site. The treatment system was continuously operated for approximately 30 years; however, hydrocarbon impacts remained in the subsurface. In May 2020, Eversource requested Groundwater & Environmental Services Inc. (GES) provide an opinion on the remedial options for the Site. GES recommended a phased excavation approach to remove impacted soil to achieve regulatory compliance at the Site. GES developed a RAP and site-specific plans and specifications for a competitive bid for the remedial contractor implementing the excavation approach. The RAP was submitted to the CTDEEP on September 30, 2022. The remedial contractor bid was awarded to True Blue on April 18, 2023. Remedial activities were completed between June and September 2023. A Remedial Action Report (RAR) was submitted to CTDEEP on December 7, 2023. A post remedial groundwater monitoring program, consisting of quarterly groundwater sampling events, was completed between January and October 2024. A Leaking Underground Storage Tank Closure Report was submitted to the CTDEEP on March 14, 2025. The remediation costs though site closure were

$2,449,633.20. GEI provided an LEP Opinion Letter on October 27, 2025, indicating that the former USTs were closed properly, and that soil and groundwater associated with the historical gasoline release(s) had been investigated and remediated in compliance with the Connecticut UST regulations and the remediation regulations in effect at the time work was completed. The Complex Environmental Remediation site designation was closed in December 2025/January 2026.

Site #68 Simsbury Area Work Center. Preliminary field investigation activities have been completed, and initial remedial activities are being developed. The source of contamination on site is a combination of volatile organic compounds, total petroleum hydrocarbons, and PCBs that were released from former underground storage tanks, stored transformers, and activities within the service bays on site. Further investigation activities are required to define remedial requirements in limited areas at the site. The Company's environmental consultant, Weston & Sampson, Inc (W&S), is planning to complete the additional investigation activities during Q3 2026. Once the additional investigations have been completed, W&S will prepare a formal RAP detailing the required environmental remediation. Based on preliminary information, remedial activities will likely include soil excavation, structure removal, and groundwater treatment. Based on a review of available historic reports, environmental contamination was first identified in 2002 with the completion of site investigation activities related to CL&P's responsibility as the certifying party under the CT Transfer Act. Following completion of the additional investigation, remedial activities are expected to start in 2028. Without a detailed site-wide remedial plan, the duration of remedial activities and anticipated costs are not estimable at this time.

Site #103 27 Parsons Lane Durham Mineral Oil Dielectric Fluid Release. A transformer spill at this privately-owned commercial/industrial property involving mineral oil dielectric fluid (MODF) containing PCBs >50 parts per million (ppm) was reported to CTDEEP on October 19, 2018. The Interim Remedial Action Report (IRAR) was submitted to CTDEEP and EPA on May 7, 2019. This report summarized emergency response actions, follow-up investigations, and interim remediation activities conducted between October 2018 and April 2019. It also recommended additional investigation, ecological risk assessment, and potential remedial actions based on the findings. The Ecological Risk Assessment Work Plan was submitted to CTDEEP and EPA on November 21, 2019. Field assessment was completed and a Screening-Level Ecological Risk Assessment Letter Report was submitted to CTDEEP and EPA on December 15, 2021. This report summarized sediment analytical results from 2018 and 2021, compared them to applicable risk criteria, and identified areas requiring remediation. A RAP was submitted to CTDEEP on March 15, 2024. The RAP outlined the approach for addressing five PCB-impacted stream areas identified in the SLERA and incorporated CTDEEP's recommendations. The sediment remediation work was completed in October and November 2024. The Final Remedial Action Report was submitted to CTDEEP and EPA on February 28, 2025. This report summarized investigation and remedial activities conducted

between 2020 and 2024 and referenced the interim response actions documented in the IRAR. It concluded that the cumulative response actions completed between 2018 and 2024 are sufficient and that no further investigation or remediation is warranted. Eversource received confirmation from CTDEEP and EPA in 2026 that there are no outstanding comments on the report. In total, $840,170.75 was spent on the investigation and remediation of this release. In July 2026 the Complex Environmental Remediation site designation was closed.

Site #117 Berlin Campus. This site involves two separate releases; 1. a release associated with an abandoned-in-place underground storage tank, located adjacent to the Central Maintenance Service (CMS) Building, that was removed in July 1997, and 2. a response to a release of water from an air handling unit to the tank containment area in the CMS Building Tank Room. Sheen was observed on the concrete floor and sampling was performed. The analytical results for concrete samples identified the presence of PCB at concentrations greater than 50 ppm within the concrete containment from historic operations. These results were reported to the CTDEEP on July 1, 2021.

Former J11 Gasoline UST Release – Between August and December 1997, a subsurface investigation was performed, and groundwater monitoring wells were installed. Between December 1997 and August 2010, intermittent groundwater monitoring was performed. In 2004, a soil vapor extraction system was installed. It was operated, maintained, and monitored until 2024. Based on a performance evaluation, a decision was made to discontinue the use of the SVE system. Between August and October 2025, the SVE shed was decommissioned and demolished. In 2023, a preliminary findings and opinion report was prepared by a consultant. In January and February 2024, specific monitoring wells were redeveloped and sampled. Well replacement and supplemental investigation was implemented during the summer of 2024. In March 2025, one additional monitoring well was installed and a round of groundwater samples was collected. In July 2025, the groundwater plume was characterized and post-remediation groundwater monitoring to monitor natural attenuation (MNA) was recommended. Quarterly monitoring began in December 2025 and continues in 2026. Routine annual costs for groundwater monitoring are approximately $35,000/year. Future monitoring is required to evaluate MNA monitoring as a means for obtaining compliance with groundwater standards. At this time, the length of time required for reaching compliance cannot be estimated. It is possible that this approach may not be adequate to obtain compliance in a reasonable amount of time. In-situ remedial alternatives may be considered to address this groundwater plume and are to be determined.

CMS Tank Room C Release – Eversource requested approval from EPA to encapsulate the concrete floor within the tank room secondary containment area to mitigate exposure and EPA acknowledged this was an acceptable approach in March 2024. In

December 2024, the concrete surface was cleaned and two coats of solvent-resistant, water-repellant epoxy of contrasting colors were applied. Applicable PCB (ML mark) labels were applied to the encapsulated surface. The source of PCBs has been removed because the tanks in this area contain only non-PCB oil and processed oil drained from non-PCB equipment. An Annual Inspection, Maintenance, and Monitoring (IMM) program has been instituted that includes; inspection of the encapsulated surface, determination that the ML Mark is still present and in good condition and collection of two wipe samples on the surface of the encapsulated area with analysis of the wipes for PCBs. As long as Eversource maintains operations in this area, the IMM program will be implemented, and corrections will be made as necessary. The cost to install the epoxy coating was approximately $25K. Routine annual costs amount to approximately $5,000. Future costs for repair work depend on the conditions after annual inspections.

Site #118 2 Main Street Enfield CT. The Complex Environmental Remediation site designation was established for this site in late 2023, given costs for abatement and demolition of the onsite structures due to safety concerns and documented numerous break-ins which had resulted in vandalism of the building on site. Work on this site is currently on hold due to a potential sale of this property with four other adjacent and nearby parcels. Remediation costs have historically been developed by others for cleanup of subsurface contamination from the former use of the site as an electric generating facility which operated from 1953 to 1982 and abatement and demolition of onsite structures, but these estimates were based off a conceptual redevelopment plan that was never initiated and included four other parcels, not part of this Site. Eversource hired GEI in 2021 to evaluate those costs and provided alternatives to options previously presented that ranged from $1.15M to $1.9M. Remedial options and estimates have not been developed for cleanup of this Site alone. Without a detailed remedial plan for this Site, the duration of remedial activities and anticipated costs are not estimable at this time.

Site #119 Windsor Operations Center. Field investigations for this site have been completed and remedial activities, related to PCB impacted fill material, are underway. To date, approximately $1.5M has been spent on remedial efforts and an additional $1M is anticipated to complete the remediation. Remedial activities include soil and concrete removal and disposal and the implementation of administrative controls. Environmental contamination was first identified in 2021 after the completion of Phase II environmental site assessment activities related to the purchase of the property. During remedial activities in 2025, it was identified that PCB impacted soil had been placed by a former property owner. As the certifying party under the CT Transfer Act, CL&P is responsible to remediate the PCB soils. Remedial activities are expected to be completed by the end of 2026. Following completion of remedial activities, post remedial groundwater monitoring will occur and ultimately site closure.

Site #121 Bartholomew 18, Bartholomew Avenue Hartford, CT. In late 2024 the need to demolish the abandoned approximately 9,500 square foot former Bartholomew 18 Substation

Control House was identified. In September 2025, the Opinion of Cost to abate and demolish the building, as well as to assess and remediate the former substation yard was developed and a Complex Environmental Remediation site designation for the estimated $1,784,114.80 in work was established. The Environmental Site Assessment work at the site had just begun in 2025 (date we first confirmed environmental impacts), but the entire project including demolition, design, procurement, remediation and post-remediation groundwater monitoring is estimated to be completed in 6 years.

c. Please refer to OCC-280, Attachment 2, for the costs allocated to CL&P from the Eversource Energy Service Company ("ESC"). Please refer to EOE-066, Attachment 1, for the ESC Cost Allocation Manual and OCC-199[i] for further allocation detail.

d. Please refer to pre-filed testimony for Marc J. Richards, Gary A. Iadarola, and Clare B. Connolly in Exhibit CLP-ENV-1 on page 18 and 19.

Prior Referenced Response:

[i] OCC-199 Question:

(COMPENSATION) Please refer to Exhibit CLP-EMPLOYEE-1. Please indicate from 2018 to the present how employee compensation (base pay, variable pay, and benefits) has been divided among the Company's operating companies for employees performing tasks for multiple companies, specifically indicating how Eversource ensures that employees performing work for multiple companies have their compensation allocated appropriately.

OCC-199 Response:

All employees are required to abide by and follow the corporate "Time Reporting Policy," which informs how base pay is divided among the Eversource Energy operating companies. As noted in the policy, "Each subsidiary or business segment should be charged directly, when possible, for employees' time benefiting that subsidiary or business segment." This avoids cross-subsidization between the Operating Companies, including CL&P. Please refer to OCC-199, Attachment 1, for this policy.

The following sections labeled "Shared Services and Cost Accounting" and "Shared Service Controls and Reporting" describe how productive labor (i.e. base pay) is assigned to the subsidiary/business segment and the controls in place to ensure employees performing work for multiple companies have their compensation allocated appropriately.

Shared Services and Cost Accounting

A Service Company Operating Agreement is in place between the Eversource Energy Service Company ("ESC") and CL&P to govern the provision of services provided by the ESC. Please refer to OCC-199, Attachment 2, for the service agreement between ESC and the Company for a description of the services that are provided.

There is intelligence built into accounting work orders that inform the assignment of costs to the operating companies, including CL&P, when time is entered into the Workforce system, which is the Human Resources and Information System ("HRIS") used for reporting time charging. When an ESC employee is providing services to one subsidiary or business segment, the direct methodology is utilized. These are categorized as the "N" rate codes, which will directly assign 100% of the costs to that subsidiary or business segment. For example, the following ESC work order has been established for employees supporting the CL&P distribution rate case proceeding: CL&P: CT260N11

The last three characters of the work order number contain an alpha followed by two digits. The alpha character in these examples is an "N," which indicates the methodology. In this case, "N" indicates use of the direct-charging methodology, whereby 100% of the charges will be directly assigned to a subsidiary or business segment. The last two digits of a work order number utilizing the direct methodology indicate the entity code, which is the subsidiary or business segment. When ESC employees charge the work orders noted above, the charges are assigned 100% to CL&P (entity 11). Please refer to EOE-065, Attachment 1, for a listing of the Eversource entities.

When costs are incurred to serve the Operating Companies more broadly and cannot be directly assigned by charging an operating company work order or utilizing the ESC direct methodology, costs are allocated based on a specific causal-based methodology. For example, the Plant Accounting team provides accounting services to the Operating Companies and generally allocates their time based on the Gross Plant Assets methodology; whereas members of the Customer Care team generally allocate their time based on the Number of Customers or Customer Handle Time methodologies. Allocations are made only after it is determined that it is not practical or reasonably possible to perform a direct assignment of the costs.

When direct charging is not feasible and a specific causal-based methodology cannot be utilized, common allocators are used to allocate costs. The common methodology is based on the average of net income and gross plant assets. For example, the Corporate Accounting team primarily charges work order ACTG0C04 when supporting the monthly financial close of Eversource Energy. The employees in this organization generally use a common allocator as there is no specific causal driver of the costs or causal-based methodology that may be utilized for providing these corporate accounting services. Please note that the last two characters of rate codes for causal-based and common allocators is not the entity code as it is with the direct methodology, but rather the sequential numbering of rate codes for the combinations of subsidiaries and business segments.

For a listing of the allocation methodologies used as the basis for the applicable rate codes, please refer to the ESC FERC Form 60 annual filings that present these methodologies on Schedule XXI. This Schedule also explains the rationale for the methodologies. Please refer to EOE-066, Attachment 1, for the ESC Cost Allocation Manual and additional details regarding the allocation methodologies as well as a list of rate codes.

Variable pay and employee benefits "follow productive labor charging" to ensure that each employee's total labor in a calendar year is accounted for and charged to the appropriate Eversource Energy companies/business segments based on the "productive" work performed by each employee. The accounting processes ensure the appropriate 'cost of labor' charge for each employee, including variable pay and employee benefits, follow the assignment of costs to the subsidiaries/business segments based on the productive work orders.

Shared Service Controls and Reporting

There are several controls in place to ensure costs are appropriately allocated. All rate codes are updated annually in January, and as needed, and are prepared, reviewed and approved by the Corporate Accounting Allocations team. The Director of the Corporate Accounting Allocations team is responsible for ensuring the corporate rate codes are accurate.

As it relates to the allocation or assignment of costs, whether those costs be employee payroll, invoiced charges, inventory or otherwise, the person authorized to approve the transaction is responsible for ensuring the appropriate work order and rate code are used to cause the cost to be allocated to the proper affiliate(s) depending on the subsidiaries or business segments benefitting from the goods or services provided.

In addition, the internal control structure used by ESC to ensure all costs are properly charged to the affiliates includes a process that is managed by the Corporate Accounting Allocations team. This process involves comparing the allocated charges to a manual calculation of charges eligible to be allocated to the subsidiaries or business segments. Any differences are researched and resolved.

The Corporate Allocations Team also sends out a Monthly Monitoring Report from the PowerPlan system, which houses the enterprise-wide ESC cost records. The Monthly Monitoring Report is a set of approximately 400 reports issued to all ESC Cost Center Managers, or their designees for each ESC cost center. The Monthly Monitoring Report shows the amount of operations and maintenance ("O&M") expense charged by accounting work order and the percentage by work order charged to each Operating Company. The Corporate Allocations Team also sends out a monthly Key Comparison Report that shows the percentage of O&M expense charged to each subsidiary for the current and prior month, quarter to date and the prior 12 months. The Key Comparison Report also shows the total charge to each Operating Company in that current month.

An executive summary is also prepared monthly for the Vice President, Controller and Chief Accounting Officer. This report shows a 13-month comparative analysis of ESC O&M allocated to each Operating Company by each shared service unit through the Executive Vice President level and identifies month-over-month variances within each business area.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

(Employee Discounts)

a. Does the Company offer discounts to employees, retirees and surviving spouses for electric utility service? If so, provide a description of the employee discount program and the identify the category of employees that are eligible.
b. Explain how the discounts are reflected in the test year and the rate year.
c. Provide the total amount of forgone revenue for each of the years 2021, 2022, 2023, 2024, 2025, and the amount applicable to the rate year.

Response:

The Company does not offer discounts to employees, retirees, or surviving spouses for electric utility service.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

(Employee gifts) Provide the total amount (direct and allocated) of employee gifts expense (including but not limited to flowers, hams, gift cards, fruit baskets, candy, gifts for: Christmas, holidays, get well, birthday, retirement, marriage, birth/adoption, welcome, bereavement, etc.) for each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the rate year.

Response:

The Company's accounting system does not have unique identifiers to track flowers, hams, gift cards, fruit baskets, candy, gifts for: Christmas, holidays, get well, birthday, retirement, marriage, birth/adoption, welcome, or bereavement. However, the Company did identify costs associated with flowers and sympathy donations while preparing the rate case Application and proactively removed them as a Test Year pro-forma adjustment. Please refer to OCC-282, Attachment 1, for the total amounts for years 2021 through 2025, and the Rate Year.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and Kara A. O'Connor
Request from: Office of Consumer Counsel

Question:

(Financial planning services)

a. Does the Company offer the cost of providing financial planning services as a benefit to employees (direct and allocated)? If so, explain which employees are eligible for this benefit
b. Provide the costs for each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the rate year.

Response:

a. The Company does not offer financial planning services as an employee benefit enterprise wide. The Company has offered financial planning and/or tax services to a selective number of Senior Executives, however, the cost of those services is not included in the Company's proposed cost of service in this proceeding.

b. Please refer to the response in part (a).

Date Filed: August 26, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and Marisa B. Paruta
Request from: Office of Consumer Counsel

Question:

(Gains/Losses on sale of utility property)

a. Identify all gains/losses on sales of utility property for each year 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025 and year-to-date 2026.
b. For each transaction, provide a description of the property, the original cost, sales price, date acquired, date sold, and the amount of the asset included in the test year and the rate year rate base.
c. Identify the amount of gains and losses that have been reflected in the revenue requirement in the test year and the rate year and the schedule where they are reflected. If there were gains and losses on sales of utility property but none are reflected in the rate year explain why not.
d. Identify all sales that took place or planned to take place in the remainder of 2026, 2027 and the rate year, including a description of the property, anticipated sales price, original cost of property and expected closing date.

Response:

a.-c. Refer to OCC-284, Attachment 1, for transactional data related to sales of utility property for the periods January 1, 2017 through June 30, 2026. The net gains/losses on sale of utility land, property, and plant are passed through to customers in the Competitive Transition Assessment (CTA) rates in accordance with PURA's directive in Docket No. 14-04-12. Therefore, no gains and losses resulting from the sale of utility property are reflected in the Test Year and the Rate Year rate base.

d. Refer to Schedule G-2.17 Utility Land Sales in Exhibit CLP-REVREQ-2-G Schedules filed on July 14, 2026 as part of this Application for planned utility sales expected in 2026, 2027, and in the Rate Year.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and Michael M. Dorval
Request from: Office of Consumer Counsel

Question:

(Health Club/Fitness Center Fees) Please provide the total amount (direct and allocated) of health/fitness expenses (including but not limited to: fitness/gym memberships, exercise classes, cost of maintaining employee exercise rooms/equipment, etc.) for each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the rate year.

Response:

Health Club/Fitness Center Fees for the Company's physical on-site fitness center locations are related to maintaining the gym equipment, as well as an initial startup inspection and repair for each site after the fitness centers re-opened in 2022. In 2021, the fitness centers were closed due to the COVID-19 Pandemic. The on-site fitness centers are self-service with no third-party administrative oversight.

Please refer to the table below for the identifiable amounts of health/fitness center expenses for each of the requested years. Amounts are shown in whole dollars.

	2021	2022	2023	2024	2025	Rate Year
Maintenance on Fitness Equipment	-	$ 1,380	$ 787	$ -	$ 734	$ 782

Date Filed: August 25, 2026

Witness: Sasha P. Lazor, Brendan J. O'Brien, Garrett J. Murray and Danielle J. Munson
Request from: Office of Consumer Counsel

Question:

Incentive Compensation - Please provide the total amount (direct and allocated) of Incentive Compensation Expense broken out by plan for each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the rate year. If there are amounts charged to capital provide those separately.

Response:

Please refer to OCC-286, Attachment 1, for the annual variable pay amount broken out by plan for 2021, 2022, 2023, 2024, 2025, and the amount included in the Rate Year.

Date Filed: August 25, 2026

Witness: Sasha P. Lazor, Brendan J. O'Brien, Garrett J. Murray and Danielle J. Munson
Request from: Office of Consumer Counsel

Question:

Incentive Compensation - Please provide the total amount (direct and allocated) of Incentive Compensation expense broken out by short and long term for each of the years 2021, 2022, 2023, 2024, 2025 and the amount included in the rate year. If there are amounts charged to capital provide those separately.

Response:

Please refer to the Company's response to OCC-286, Attachment 1.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Incentive Compensation. Identify the total amounts (direct and allocated) of incentive compensation that the Company has removed from the rate year and the reason for which it is not seeking recovery.

Response:

In Section 1.4.12 of the Amended Settlement Agreement in Docket No. 17-12-03RE11 and Docket No. 17-10-36RE03, the Company committed that, in its "next general distribution rate proceeding," CL&P will not seek recovery for the base and variable pay compensation of the new CL&P President. Accordingly, in Exhibit CLP-REVREQ-1 on page 78 and 79, filed as part of the Application on July 14, 2026, the Company stated it is not seeking recovery of the short-term variable compensation and the Long-Term Incentive Plan ("LTIP") for CL&P's President. In addition, the Company has proactively removed the short-term variable compensation and the Long-Term Incentive Plan ("LTIP") compensation for Eversource's CEO and CFO, and the LTIP compensation for the remaining named executive officers. The Company evaluates each rate amendment application based on the facts and circumstances of the Company at the time of the filing. Decisions to remove executive variable compensation in this proceeding does not indicate such treatment in the future for the Company or for other Company affiliates is appropriate. The total amount excluded from the cost of service is approximately $3.3 million.

Date Filed: August 28, 2026

Witness: Sasha P. Lazor, Brendan J. O'Brien, Marianne H. Eichler and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Incentive Compensation. Identify the total amount of incentive compensation expense (direct and allocated) included in the Rate Year related to financial goals.

Response:

The term "financial goals" is a non-specific term that does not adequately or properly differentiate the elements of the Company's variable pay compensation program.

1. Corporate Financial Performance Goals

In the Eversource variable pay program, there are two different types of "financial goals." First, there are the **corporate financial performance goals** that are identified and discussed in the Eversource Energy annual proxy statement, submitted in this docket as CIEC-015, Attachment 1. The establishment of corporate performance goals – and evaluation of performance against those corporate goals, is performed on an annual basis by the Board of Trustees. For 2025, the Board of Trustees determined that the corporate performance goals would be based 70 percent on Eversource Energy's overall financial performance and 30 percent on Eversource Energy's overall operational performance. The Board of Trustees set substantially all of the 2025 target corporate performance goals, including quantitative financial goals, at levels above the prior year's targets, reflecting increased performance expectations and reinforcing the relationship between performance and pay. See, CIEC-015, Attachment 1, at 47. The Board of Trustees further determined the specific goals that would be used to assess corporate performance, with potential ratings on each goal ranging from zero percent to 200 percent of target and assigned weightings for each of the goals. See, id, at 46-47.

In the first quarter of the year after the performance year, the Board of Trustees then examines performance of the corporation against the financial and operational performance goals set for the corporation, as a whole, for the past calendar year. The Board of Trustees (Compensation Committee) also reviews and assesses individual executive performance for the Eversource Energy "executive population." CIEC-015, Attachment 1, at 53. An important point is that the Board of Trustees does not assess performance or set funding parameters for any employees below vice president and there is no determination made by the Board of Trustees setting an individual

employee's variable pay compensation in a given performance year below the rank of vice president.

Based on the Board of Trustees' determination of the achieved performance level (i.e., at target, or above or below target, or some combination thereof), a decision is made by the Eversource Energy Chief Financial Officer ("CFO") as to the exact payout amount of the funding pool that will be available for all Eversource Energy employees below the rank of vice president.

2. Employee-Specific Performance Goals

The second category of "performance goals" within the Eversource variable pay program are the **employee-specific performance goals**. Once the funding pool is determined by the CFO, following the Board of Trustees' determination on the achievement of corporate goals, then the variable pay funding pool is distributed among all Eversource Energy employees in accordance with each individual's performance on their own performance metrics. With respect to employee-specific performance goals, it is important to note that some employees may have individual performance goals that relate to performance on financial "metrics" such as budget control, cost containment or efficiency improvement.

However, with respect to individual employees, only the Eversource Energy Chief Executive Officer ("CEO") and CFO have "financial goals" that align with the corporate financial goals, such as earnings per share or dividend growth. *No other employee has individual performance goals that are tied to or track the corporate financial performance goals*. To the extent that an employee may have one or more individual performance goals that pertain to financial metrics, those metrics will be designed to drive a performance outcome works to the benefit of customers, such as cost containment, efficiency improvement or other similar outcome. None of the employee-specific financial metrics tie to corporate financial performance goals.

Therefore, to separate compensation associated with the achievement of corporate financial performance goals and achievement of individual, employee-specific performance goals, the Company proactively removed the variable pay component for the CEO and CFO from the cost of service presented in this case. Because they are the only employees with individual performance goals that are tied to achieving corporate financial goals, the Company is able to confirm that there is no request to include variable pay associated with corporate financial goals in the cost of service in this proceeding.

Date Filed: September 01, 2026

Witness: Sasha Lazor
Request from: Office of Consumer Counsel

Question:

Incentive Compensation. Please provide complete copies of all incentive compensation plans, bonus programs or other incentive award programs in effect at the Company for each of the years 2023, 2024, 2025, and that will be in effect in the rate year. Provide this information for all employees, i.e., direct and allocated employees.

Response:

Please refer to OCC-290, Attachments 1 through 4, that include incentive compensation plans for 2023 through 2026.

Date Filed: September 01, 2026

Witness: Sasha P. Lazor and Marianne H. Eichler
Request from: Office of Consumer Counsel

Question:

Incentive Compensation. For each plan, for each of the years: 2021, 2022, 2023, 2024, and 2025, provide the number of employees eligible under the plan for incentive compensation payment and number of eligible employees that did not receive incentive compensation payment. Provide this information for all employees, i.e., direct and allocated employees.

Response:

Please refer to OCC-201, Attachment 1.

Date Filed: September 01, 2026

Witness: Sasha P. Lazor and Marianne H. Eichler
Request from: Office of Consumer Counsel

Question:

Incentive Compensation. Identify all the rankings at which the Company's employees are rated and provide the number of employees (direct and allocated) ranked in each category for each of the years 2021, 2022, 2023, 2024, and 2025 (e.g., exceptional, competent, incompetent, etc.).

Response:

Please refer to OCC-292, Attachment 1, for the definition associated with each performance rating.

Please refer to OCC-292, Attachment 2, for the number of employees (direct and allocated) ranked in each category of the years 2021, 2022, 2023, 2024, and 2025. The few ratings that are indicated as "unrated" are due to different reasons. For example, the employee may have been hired after October 31, and therefore would not be eligible for merit or variable compensation, or they may have been on a leave of absence at the time of the review.

Date Filed: September 01, 2026

Witness: Sasha Lazor
Request from: Office of Consumer Counsel

Question:

Incentive compensation. Does the Company have any studies or analysis that reflect a comparison of the Company's incentive compensation to that allowed in rates in other jurisdictions? If so, please provide copies.

Response:

The Company has no knowledge of a state-by-state compilation of the rate treatment for recovery of variable pay compensation, although the industry data shows that virtually 100% of regulated utilities use a variably pay compensation program as a performance-based component of employee pay.

However, the recovery of variable pay compensation is well-established across state regulatory jurisdictions. Typically, state public-utility commissions apply structured, established frameworks to evaluate whether the particular structure of the variably pay program meets requirements for reasonableness and performance that is necessary to run the utility and to provide service to customers, while excluding amounts tied more directly to earnings or dividend levels to investor, which is how Eversource approaches the structure of its plan. Typically, regulators separate customer-centric metrics that improve service and promote budget control from corporate financial goals pertaining to earnings or dividend payments, for example.

Massachusetts. In Massachusetts, the Massachusetts Department of Public Utilities ("MDPU") has traditionally allowed incentive compensation expenses to be included in a utility's cost of service if the utility demonstrates that: (1) the amounts are reasonable; and (2) the incentive plan is reasonably designed to encourage good employee performance. See, e.g., Massachusetts Electric Company d/b/a National Grid, D.P.U. 23-150, at 202-205 (2024). For an incentive plan to be reasonable in design, it must both encourage good employee performance and result in benefits to ratepayers. Id., quoting, Boston Gas Company, D.P.U. 93-60, at 99 (1993).

By way of example, in D.P.U. 23-150 (Massachusetts Electric Company d/b/a National Grid), the MDPU found that, for National Grid's "Band A" and "Band B" employees, no less than 30 percent of incentive compensation is based on the fulfillment of corporate and individual objectives, while the remaining percentage, up to 70 percent, is based on the fulfillment of financial objectives. "Band A" refers to Massachusetts Electric Company's top officers, including jurisdictional presidents, chief operating officers, and senior vice presidents; Band B refers to less senior officers,

e.g., vice presidents. Id. at 205, fn.61. National Grid excluded from its cost of service the variable pay component for Band A and Band B employees, which was tied to the achievement of financial metrics. Id. at 206.

For Band C through Band F employees, 60 percent of incentive compensation is based on the fulfillment of corporate objectives and 40 percent is based on the fulfillment of individual objectives. For union employees, the individual objectives relating to customer satisfaction, safety, and reliability account for 100 percent of incentive pay. Id. In D.P.U. 23-150, the MDPU approved National Grid's proposal to recover 100% of its actual incentive compensation expense, excluding the proportions of expense relating to Band A and Band B employees. Id. at 208-209.

This example is important because it demonstrates that evaluation of the rate treatment allowed by other state jurisdictions must be examined on a case-by-case basis because the details matter. Here, National Grid obtained 100% recovery of the amounts that it requested for recovery. However, it excluded amounts for management higher than vice presidents and also made other adjustments where employees were paid out on the basis of corporate performance goals instead of individual performance goals. At Eversource Energy, all positions Director-level and below are paid out on individual performance metrics, not any corporate performance goals.

Date Filed: September 01, 2026

Witness: Sasha P. Lazor and Marianne H. Eichler
Request from: Office of Consumer Counsel

Question:

Incentive Compensation. Does the Company have any studies or analysis that show that its incentive compensation plan provides benefits to ratepayers? If so, please provide copies of all studies.

Response:

Essentially, the question is asking whether the Company has a study that would prove that customers benefit from a compensation approach that: (1) pays employees who are necessary to provide utility service; and (2) subjects those employees to a compensation structure that pays out *only a portion* of the employee's total compensation over the year, and puts the remainder of their pay at-risk for performance on a pre-determined set of goals specifically designed to benefit customers in relation to the job that the employee is performing. In this regard, it is not a question that the Company's variable pay model is benefitting customers – all day long, every day of the year. Market information shows that nearly 100% of utilities in the U.S. utilize a short-term incentive pay program implementing a bonus system or a variable pay incentive compensation program. By itself, this pervasive utilization of a mechanism that puts a portion of the employee's pay at risk demonstrates that the approach is an effective tool to motivate employee behavior to the outcomes a public utility needs to reach in serving its customers.

To this end, the fundamental purpose of Eversource's variable pay compensation program is to reach a level of total compensation (base salary + variably pay) that is sufficient to attract, retain and motivate a performance-oriented workforce through the use of tangible financial incentives, i.e. – to constitute an adequate compensation level to pay employees who are necessary to provide utility service – therein constituting a benefit to customers. Conversely, employees expect to participate in a variable pay plan – or to otherwise receive a form of incentive compensation, because these plans are widely prevalent in the utility industry, which has a persistent need to attract and retain employees with unique skill sets and consistent, conscientious commitment to the utility mission.

With respect to the inherent incentive, the Eversource plan revolves around an at-risk, performance-based payment that is designed to improve productivity, efficiency and other customer-centric goals, including reliability, safety, customer satisfaction, environmental compliance and other metrics that are vital to the provision of service to utility customers. The Eversource variable pay program is designed to send the message to employees that obtaining

"recovery" of the *full amount* of compensation that they are eligible for in their position is contingent upon meeting specific customer-oriented goals established for that employee.

Thus, the Company's variable pay program is designed to increase productivity, efficiency and performance, while reducing the costs and inefficiencies of employee turnover – all of which are outcomes that benefit customers.

Date Filed: September 01, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Incentive Compensation. For each of the Company's affiliate utilities in other states, identify all amounts of incentive compensation are not recovered in utility rates and the reason.

Response:

With respect to the Public Service Company of New Hampshire d/b/a Eversource Energy, ("PSNH") its most recent distribution rate case was conducted in Docket No. DE 24-070, where the New Hampshire Public Utilities Commission disallowed 21 percent of the variable pay compensation, conversely allowing 79 percent of the Company's proposed executive and employee variable compensation expense, including both cash and stock components. Order No. 28,170 at 32.

With respect to NSTAR Electric Company d/b/a Eversource Energy, its most recent distribution rate case was conducted in D.P.U. 22-22, where the Massachusetts Department of Public Utilities ("MDPU") disallowed 33 percent of the variable pay compensation on an evidentiary issue (not a policy basis), conversely allowing 66 percent of the Company's proposed variable compensation. D.P.U. 22-22, at 161-164 (2022).

With respect to NSTAR Gas Company d/b/a Eversource Energy, its most recent distribution rate case was in D.P.U. 19-120, where the MDPU approved the Company's proposed variable compensation as filed. As in this case, the Company's filing proposal excluded incentive compensation for the Eversource Energy CEO and CFO. The MDPU stated that the "Company is administering its incentive compensation program consistent with Department requirements and precedent." D.P.U. 19-120 at 220 (2020).

Date Filed: September 01, 2026

Witness: Sasha P. Lazor and Marianne H. Eichler
Request from: Office of Consumer Counsel

Question:

Incentive Compensation. Provide for each of the years: 2021, 2022, 2023, 2024, and 2025, the various goals on which incentive payments were to be determined and the actual achievement attained (i.e., the response should show actual metrics and not a simple reference that the goal was at target, not at target, at maximum, etc.)

Response:

Please refer to the response to OCC-289[i], explaining that there are two categories of "goals" with the corporate performance goals used to define the corporate funding decision and with individual performance goals defining pay-outs to individual employees for the positions of Directors and below.

Corporate performance goals are identified and discussed in the Eversource Energy annual proxy statement, submitted in this docket as CIEC-015, Attachment 1. The establishment of corporate performance goals – and evaluation of performance against those corporate goals, is performed on an annual basis by the Board of Trustees. For 2025, the Board of Trustees determined that the corporate performance goals would be based 70 percent on Eversource Energy's overall financial performance and 30 percent on Eversource Energy's overall operational performance. The Board of Trustees set substantially all of the 2025 target corporate performance goals, including quantitative financial goals, at levels above the prior year's targets, reflecting increased performance expectations and reinforcing the relationship between performance and pay. See, CIEC-015, Attachment 1, at 47.

The Board of Trustees (Compensation Committee) reviews and assesses individual executive performance for the Eversource Energy "executive population." CIEC-015, Attachment 1, at 53. An important point is that the Board of Trustees does not assess performance or set funding parameters for any employees below vice president and there is no determination made by the Board of Trustees setting an individual employee's variable pay compensation in a given performance year below the rank of vice president. The Company's response to OCC-297[ii] provides listings of the corporate non-financial performance goals that have applied to decisions made regarding executive compensation decisions since 2021.

Employee-specific performance goals are not directly aligned with the corporate financial goals and are not measured in terms of earnings per share or dividend growth. Instead, the variable pay

component is performance-driven, designed to motivate employees to achieve higher performance on activities directly related to the job the employee is performing in the service of customers. Payments to individual employees are directly and exclusively provided on the basis of their performance against individualized customer, operational, and/or technical-focused metrics set for each employee. Each employee is placed in a job-scope level, which is based generally on his or her level of responsibility within the organization.

In order to provide PURA with specific, detailed information on implementation of the variable pay program, we have compiled representative executive key initiative reports and employee goal reports for a range of employees in the organization. Exhibits CLP-EMPLOYEE-4B and 4C provide 15 executive key initiative reports and 40 employee goal reports for CL&P and ESC employees, respectively. Exhibit CLP-EMPLOYEE-4A is a summary linking each of the employees from Exhibit CLP-EMPLOYEE-4C to their respective executive in Exhibit CLP-EMPLOYEE-4B. The employee goal reports included in Exhibit CLP-EMPLOYEE-4B reflect a representative cross-section of employees, including both individual contributors and managers, from business units across CL&P and the service company. The executive scorecards in Exhibit CLP-EMPLOYEE-4C are from business area leadership related to those employee reviews.

The Company is able to provide additional sampling of employee-specific performance goals in response to a targeted request.

Prior Referenced Responses:

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[i] OCC-289 Question:
Incentive Compensation. Identify the total amount of incentive compensation expense (direct and allocated) included in the Rate Year related to financial goals.

OCC-289 Response:
The term "financial goals" is a non-specific term that does not adequately or properly differentiate the elements of the Company's variable pay compensation program.

1. Corporate Financial Performance Goals

In the Eversource variable pay program, there are two different types of "financial goals." First, there are the **corporate financial performance goals** that are identified and discussed in the Eversource Energy annual proxy statement, submitted in this docket as CIEC-015, Attachment 1. The establishment of corporate performance goals – and evaluation of performance against those corporate goals, is performed on an annual basis by the Board of Trustees. For 2025, the Board of Trustees determined that the corporate performance goals would be based 70 percent on Eversource Energy's overall financial performance and 30 percent on Eversource Energy's overall operational performance. The Board of Trustees set substantially all of the 2025 target corporate performance goals, including quantitative financial goals, at levels above the prior year's targets, reflecting increased performance expectations and reinforcing the relationship between performance and pay. See, CIEC-015, Attachment 1, at 47. The Board of Trustees

further determined the specific goals that would be used to assess corporate performance, with potential ratings on each goal ranging from zero percent to 200 percent of target and assigned weightings for each of the goals. See, id, at 46-47.

In the first quarter of the year after the performance year, the Board of Trustees then examines performance of the corporation against the financial and operational performance goals set for the corporation, as a whole, for the past calendar year. The Board of Trustees (Compensation Committee) also reviews and assesses individual executive performance for the Eversource Energy "executive population." CIEC-015, Attachment 1, at 53. An important point is that the Board of Trustees does not assess performance or set funding parameters for any employees below vice president and there is no determination made by the Board of Trustees setting an individual employee's variable pay compensation in a given performance year below the rank of vice president.

Based on the Board of Trustees' determination of the achieved performance level (i.e., at target, or above or below target, or some combination thereof), a decision is made by the Eversource Energy Chief Financial Officer ("CFO") as to the exact payout amount of the funding pool that will be available for all Eversource Energy employees below the rank of vice president.

2. Employee-Specific Performance Goals

The second category of "performance goals" within the Eversource variable pay program are the **employee-specific performance goals**. Once the funding pool is determined by the CFO, following the Board of Trustees' determination on the achievement of corporate goals, then the variable pay funding pool is distributed among all Eversource Energy employees in accordance with each individual's performance on their own performance metrics. With respect to employee-specific performance goals, it is important to note that some employees may have individual performance goals that relate to performance on financial "metrics" such as budget control, cost containment or efficiency improvement.

However, with respect to individual employees, only the Eversource Energy Chief Executive Officer ("CEO") and CFO have "financial goals" that align with the corporate financial goals, such as earnings per share or dividend growth. *No other employee has individual performance goals that are tied to or track the corporate financial performance goals*. To the extent that an employee may have one or more individual performance goals that pertain to financial metrics, those metrics will be designed to drive a performance outcome works to the benefit of customers, such as cost containment, efficiency improvement or other similar outcome. None of the employee-specific financial metrics tie to corporate financial performance goals.

Therefore, to separate compensation associated with the achievement of corporate financial performance goals and achievement of individual, employee-specific performance goals, the Company proactively removed the variable pay component for the CEO and CFO from the cost of service presented in this case. Because they are the only employees with individual performance goals that are tied to achieving corporate financial goals, the Company is able to confirm that there is no request to include variable pay associated with corporate financial goals in the cost of service in this proceeding.

[ii] OCC-297 Question:
Incentive Compensation. Identify all the rankings at which the Company's employees are rated and provide the number of employees (direct and allocated) ranked in each category for each of the years 2021, 2022, 2023, 2024, and 2025 (e.g., exceptional, competent, incompetent, etc.).

OCC-297 Response:

Please refer to OCC-292, Attachment 1, for the definition associated with each performance rating.
Please refer to OCC-292, Attachment 2, for the number of employees (direct and allocated) ranked in each category of the years 2021, 2022, 2023, 2024, and 2025. The few ratings that are indicated as “unrated” are due to different reasons. For example, the employee may have been hired after October 31, and therefore would not be eligible for merit or variable compensation, or they may have been on a leave of absence at the time of the review.

Date Filed: September 01, 2026

Witness: Sasha Lazor
Request from: Office of Consumer Counsel

Question:

Incentive Compensation. For each of the years 2021, 2022, 2023, 2024, and 2025 did the Company adjust the non-financial goals annually based on prior years achievements? If so, provide a detailed explanation of the change. If not, explain why not.

Response:

Please refer to OCC-297, Attachment 1, providing a comparison of the non-financial goals pertaining to the Board of Trustees' analysis of the incentive compensation funding decision and executive variable pay compensation program for the years 2021 to 2025.

Date Filed: September 01, 2026

Witness: Sasha P. Lazor and Marianne H. Eichler
Request from: Office of Consumer Counsel

Question:

Incentive Compensation. Is there a financial goal, that if not met, would result in no incentive compensation payments being made? If so, identify the goal.

Response:

There is no individual corporate goal that would automatically trigger a loss of annual variable pay compensation for employees of the Eversource Energy operating affiliates. Moreover, it is not Eversource's expectation that these circumstances would occur in the normal course of business.

Date Filed: September 01, 2026

Witness: Sasha P. Lazor and Marianne H. Eichler
Request from: Office of Consumer Counsel

Question:

Incentive Compensation. In what possible scenarios would no incentive compensation payments be made?

Response:

As an initial matter, the circumstances that might have the potential to provoke a scenario in which "no incentive compensation payments would be made," to the employees of Eversource's operating affiliates in Connecticut, Massachusetts and New Hampshire would need to be very severe for any such decision to be made. For example, if *none* of the corporate financial and customer-service performance goals were met in a year, this is an outcome that might be considered depending on the drivers of that non-performance. Eversource reserves the right to suspend the payment within the context of its variable pay compensation policy because: (1) the overall total cost to the enterprise is significant and, if a severe negative impact has occurred, Eversource would need to use whatever levers it had at its disposal to address the circumstances and this material amount would be one of those levers, along with other exigent measures; and (2) ultimately, the program is designed to incentivize employees and, therefore, if the enterprise-wide goals are not met to any extent in a given year, or some other very significant negative impact has occurred, then there has to be an option for management to take steps to respond to those circumstances.

In fact, these circumstances have not occurred since the Northeast Utilities/NSTAR merger in 2012, nor before that. It is not Eversource's expectation that these circumstances would occur in the normal course of business.

Date Filed: September 01, 2026

Witness: Sasha Lazor
Request from: Office of Consumer Counsel

Question:

Incentive Compensation. Did the Company reduce incentive compensation payouts in any of the years 2021, 2022, 2023, 2024, and 2025 in order to use the funds for other expenses or expenditures? If so, explain.

Response:

No, the decision on pay-outs for the annual variable pay compensation program to enterprise-wide employees is a very significant decision each year that is undertaken on an independent and comprehensive basis starting with the Board of Trustee process outlined in the annual proxy statements. It is not like other operating costs that may be managed from year to year at the operating level to juggle competing budgetary demands. As a result, Eversource Energy did not reduce variable compensation payouts in any year "in order to use the funds for other expenses or expenditures."

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Investor Relations.

a. Provide the investor relations expense (direct and allocated) by category included in the test year and included in the rate year.
b. Provide a description of the costs.

Response:

Please see OCC-301, Attachment 1, for the investor relations expense by category and included in the Test Year and included in the Rate Year with a description of the costs.

Date Filed: August 27, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

401(k) expenses.

a. Provide the annual amount of 401(k) expense (direct and allocated) for employees (direct, allocated, union and non-union) who are also covered under a defined benefit pension plan for each of the years 2021, 2022, 2023, 2024, 2025, and included in the rate year.
b. For each plan, state whether it is frozen or closed and provide the dates the plans were frozen or closed.
c. Explain how paying for employees to have two retirement plans is beneficial to ratepayers.

Response:

a. Please refer to OCC-302, Attachment 1, for the annual amount of 401(k) expense for employees (direct, allocated, union and non-union), who are also covered under a defined benefit pension plan for each of the years 2021, 2022, 2023, 2024, 2025, as included in the Rate Year.

b. The Eversource 401(k) Plan is open for enrollment. Please refer to the chart presented in OCC-302, Attachment 2, for the status of the defined benefit pensions under the Eversource Pension Plan.

c. The customer benefit is that there is an employee providing utility service on the other end of this compensation policy. In order to attract and retain skilled employees that are sought after in the marketplace and are difficult to recruit, it is necessary for the Company to have a compensation structure that provides an appropriate retirement income benefit for a variety of employees with different needs. Because there is no "one size fits all" retirement instrument that the Company can utilize for its employees, it is necessary for the Company to maintain alternatives to adequately meet the needs of employees. In that regard, the 401(k) Plan and defined benefit pension plans are serving two different purposes necessary to compensate the employee.

For example, the 401(k) Plan is designed to incentivize employees to contribute more of their own pay toward their retirement. Within the 401(k), employees are able to manage their own investments and this provides employees with control and portability of their benefit. Conversely, the cash balance pension plan provides *a portion* of the employee

retirement benefit as guaranteed income eliminating market volatility at the employee level for a portion of their retirement benefit. With the cash balance pension plan, the employer is responsible for annual funding and bears the investment risk.

Saving for retirement is a high priority for the Company's employees and it is critical that Eversource remain competitive with other utility industry employers in this regard. However, in 2023, Eversource's compensation benchmarking analysis showed that the former retirement plan, comprised of the 401(k) Plan Employer Match and K-Vantage contribution was falling behind the market and did not provide employees with a sufficient level of retirement benefit to be competitive in the utility industry. As a result, a determination was made that the design of the retirement benefit program was detracting from Eversource's ability attract and retain skilled employees in the utility industry. Eversource's electric (and natural gas) utility employees typically possess very specialized skills sets that are a commodity in high demand in the marketplace and, in addition, the roles that employees fill are often physically demanding and hazardous jobs, providing an essential service on a 24/7/365 basis. By offering adequate retirement plans, Eversource is enabled to recruit and retain engineers, experienced linemen, operators, technicians, managers, and other highly skilled workers. In 2023, Eversource's ability to maintain equilibrium in this regard, with respect to its existing and future employee base, was becoming impaired due to the diminishing value of the retirement benefit.

Recognizing that a change in plan design was necessary, Eversource sought to design a new retirement benefit that would leverage a shared responsibility between CL&P and its employees, so that employees would have a greater incentive to contribute (or to contribute more substantially) to their own retirement income.

Another primary consideration in the program redesign was that the K-Vantage option placed investment responsibility and the associated financial outcome solely on the employee, subjecting employees to the volatility of the stock market, as compared to the stability that would be offered by a secure cash balance contribution managed in the aggregate by Eversource. As a result, all employees of CL&P and ESC who previously received K-Vantage employer contributions (as well as future new hires) are now eligible to participate in the Eversource Cash Balance Pension Plan, which replaces the former K-Vantage option, while promoting longer employee tenures and the availability of a stable and highly skilled workforce.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Injuries and Damages.

a. Provide the injuries and damages expense (direct and allocated) for each of the years 2021, 2022, 2023, 2024, 2025, and included in the rate year. Provide calculations showing how the rate year expense was derived.
b. Provide the injuries and damages reserve balances (direct and allocated), including debits and credits to the reserve, for each of the years 2021 through 2025.

Response:

a. Please refer to the table below for the injuries and damage expense for years 2021 through 2025.

Year	2021	2022	2023	2024	2025
Workers' Compensation	$775,433	$811,947	$864,244	$908,661	$929,097
Public Liability	$2,407,758	$2,933,449	$4,007,554	$3,753,055	$2,925,703

Please refer to OCC-303, Attachment 1, for the calculation of the Rate Year expense for Workers' Compensation.

The Company calculated the Rate Year level of expense for Public Liability using the most recent actuarial report and monthly accrual expense. This accrual was $318,932 direct and $187 allocated per month.

b. Please refer to OCC-303, Attachment 2, for the injuries and reserves balance, including debits and credits to the reserve, for each of the years 2021 through 2025.

Date Filed: August 25, 2026

Witness: Sasha P. Lazor, Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Insurance Expense. Was/is the Company listed as a beneficiary on any insurance policies (direct and allocated) covering specific current or former employees/executives in any of the years 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, and the rate year? If so:

a. Provide copies of the policies.
b. Did the Company receive any proceeds from any of these policies in any of the years 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025 and 2026 year to date? If so, provide the amounts received.
c. Provide the annual expense associated with the policies for each of the years 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, and included in the rate year.
d. State whether ratepayers have historically funded these expenses.

Response:

The Company is not listed as a beneficiary on any insurance policies (direct and allocated) covering specific current or former employees/executives in any of the years 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, and the Rate Year.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien, Denise M. Cosentino and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Insurance Credits. Provide the amount of insurance credits/distributions (direct and allocated) received by type (e.g., Energy Insurance Mutual Limited, Nuclear Electric Insurance Limited, etc.) received in each of the years 2021, 2022, 2023, 2024, 2025, and reflected in the rate year. If amounts were received in prior years but none are reflected in the rate year, explain why not.

Response:

The Company has listed insurance credits received in 2021 - 2025, and the credits reflected in the Rate Year in the table below. Please note that in calendar year 2024, the Company did not receive a credit from Energy Insurance Mutual Limited (EIM) as the EIM board of directors did not approve a member distribution due to concerns regarding the financial health and level of policyholder surplus.

Year	2021	2022	2023	2024	2025	Rate Year
NEIL	($60,838)	($117,940)	($31,723)	($54,451)	($65,302)	($69,207)
EIM	($281,599)	($243,642)	($129,687)	$0	($119,350)	($186,334)
AEGIS	($94,029)	($118,492)	($127,880)	($127,091)	($138,130)	($138,130)

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien, Denise M. Cosentino and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Insurance Expense-Business Interruption.

a. Does the Company have a Business Interruption Insurance policy? If so provide a detailed explanation of what the policy covers, including whether it covers all or a portion of the company's profits.
b. Provide a copy of the policy.
c. Identify the total amount (direct and allocated) of business interruption insurance expense for each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the rate year.

Response:

The Company does not purchase business interruption insurance because (1) CL&P does not own or operate generation and therefore does not have any supply contracts where CL&P itself is obligated to provide energy, capacity and other generation-related products to third parties; and (2) CL&P's PURA-approved tariffs do not guarantee uninterrupted electric distribution service. For these reasons, at this time, the Company determined it would not be a cost-effective use of customer funds to purchase business interruption insurance coverage for CL&P.

Date Filed: September 01, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:
Internal Audits.
a. Provide a list of and copies of all internal audit reports relating to CL&P completed in 2024, 2025, and 2026 year-to-date.
b. Provide a list of all internal audits currently in progress for which a report has not yet been issued as well as the estimated completion date of the audit.

Response:

a. Please refer to the list below showing all audits completed during 2024, 2025, and 2026 year-to-date and the reference to where the report is provided.

Report Issue Date	Audit Report #	Audit Report Title	Reference
1/02/2024	24-01	2023 Fraud Program Audit	OCC-307, Attachment 1 CONFIDENTIAL
1/03/2024	24-02	Environmental Process Audit – Oil-filled Electrical Equipment (2023)	OCC-307, Attachment 2 CONFIDENTIAL
1/09/2024	24-06	Purchasing Card Program	EOE-057, Attachment 5 CONFIDENTIAL AND REDACTED FOR RELEVANCE
2/08/2024	24-07	CT Electric and Gas Automated Meter Reading Audit	OCC-307, Attachment 3 CONFIDENTIAL AND REDACTED FOR RELEVANCE
2/13/2024	24-08	CT New Start Program Audit	OCC-307, Attachment 4 CONFIDENTIAL AND REDACTED FOR RELEVANCE
2/12/2024	24-09	Engineering Vendor Compliance Review	OCC-307, Attachment 5 CONFIDENTIAL AND REDACTED FOR RELEVANCE
2/06/2024	24-11	Connecticut Pole Administration Audit	OCC-307, Attachment 6 CONFIDENTIAL
2/13/2024	24-12	Energy Efficiency Governance Program Review	OCC-307, Attachment 7 CONFIDENTIAL AND REDACTED FOR RELEVANCE

Report Issue Date	Audit Report #	Audit Report Title	Reference
2/26/2024	24-13	IT Azure Active Directory Review	EOE-003, Attachment 24 CONFIDENTIAL
2/27/2024	24-14	Azure Cloud Governance and Administration	EOE-003, Attachment 25 CONFIDENTIAL
2/28/2024	24-15	IT Cybersecurity Incident Response Playbook Review	EOE-003, Attachment 26 CONFIDENTIAL
2/20/2024	24-17	NERC CIP Vulnerability Assessment Audit - Active (CT, MA, NH)	EOE-003, Attachment 27 CONFIDENTIAL AND REDACTED FOR RELEVANCE
2/26/2024	24-18	CT Electric Substations Environmental Compliance Audit (2023)	OCC-307, Attachment 8 CONFIDENTIAL
3/07/2024	24-19	Unvouchered Liability Audit	OCC-307, Attachment 9 CONFIDENTIAL
3/08/2024	24-20	Legacy NU - Sundry Billing Audit	OCC-307, Attachment 10 CONFIDENTIAL AND REDACTED FOR RELEVANCE
4/10/2024	24-21	Connecticut and Western Massachusetts Load Shedding Program	OCC-307, Attachment 11 CONFIDENTIAL AND REDACTED FOR RELEVANCE
3/19/2024	24-22	Environmental Reserves	OCC-307, Attachment 12 CONFIDENTIAL
7/09/2024	24-32	Sustainability Reporting Process Audit	OCC-307, Attachment 13 CONFIDENTIAL
7/10/2024	24-33	Environmental Process Audit – Sulfur Hexafluoride (SF6) Gas	OCC-307, Attachment 14 CONFIDENTIAL AND REDACTED FOR RELEVANCE
8/02/2024	24-35	FERC Form 1 Total Loss Source Data Review	OCC-307, Attachment 15 CONFIDENTIAL AND REDACTED FOR RELEVANCE
7/30/2024	24-36	Corporate Insurance	OCC-307, Attachment 16 CONFIDENTIAL
9/24/2024	24-38	Robotics Process Automation (RPA) Governance Audit	OCC-307, Attachment 17 CONFIDENTIAL
9/30/2024	24-40	Connecticut Electric Facilities Environmental Compliance Audit	OCC-307, Attachment 18 CONFIDENTIAL AND REDACTED FOR RELEVANCE

Report Issue Date	Audit Report #	Audit Report Title	Reference
10/09/2024	24-42	IT Firewall and Network Device Audit	OCC-307, Attachment 19 CONFIDENTIAL
10/21/2024	24-43	Connecticut Hardship Pre-Qualification Interactive Voice Response	OCC-307, Attachment 20 CONFIDENTIAL
11/15/2024	24-44	Business Continuity Program Maturity Assessment	OCC-307, Attachment 21 CONFIDENTIAL AND REDACTED FOR RELEVANCE
12/04/2024	24-49	Project Support Services and Engineer of Choice Staff Augmentation	OCC-307, Attachment 22 CONFIDENTIAL
12/05/2024	24-50	Paid Family Medical Leave Act Program	OCC-307, Attachment 23 CONFIDENTIAL AND REDACTED FOR RELEVANCE
12/11/2024	24-52	PURA Order Compliance Audit	OCC-307, Attachment 24 CONFIDENTIAL
12/18/2024	24-55	Cost Allocations Audit Report	OCC-307, Attachment 25 CONFIDENTIAL
12/26/2024	24-57[1]	CT Electric Substations Environmental Compliance Audit (2024)	OCC-307, Attachment 26 CONFIDENTIAL
1/03/2025	25-01	2024 Fraud Program	OCC-307, Attachment 27 CONFIDENTIAL
1/23/2025	25-07	Disaster Recovery Program Maturity Assessment	OCC-307, Attachment 28 CONFIDENTIAL AND REDACTED FOR RELEVANCE
1/22/2025	25-08	Work Order Life Cycle (WOLC) Project - 2024	OCC-307, Attachment 29 CONFIDENTIAL AND REDACTED FOR RELEVANCE
1/30/2025	25-10	Energy Efficiency Vendor Management	OCC-307, Attachment 30 CONFIDENTIAL AND REDACTED FOR RELEVANCE
2/28/2025	25-11	IT 3rd Party Vendor Assessment Process	OCC-307, Attachment 31 CONFIDENTIAL

[1] Audit Report # 24-57 was initially issued with duplicate audit report number of 24-56 (which is reflected in the pdf of the final audit report). After issuance, the new report number of 24-57 was re-assigned to the audit.

Report Issue Date	Audit Report #	Audit Report Title	Reference
2/25/2025	25-13	Spare Electric and Gas Equipment	OCC-307, Attachment 32 CONFIDENTIAL AND REDACTED FOR RELEVANCE
2/26/2025	25-14	NERC CIP Vulnerability Assessment (Paper – CT,MA,NH)	EOE-003, Attachment 28 CONFIDENTIAL AND REDACTED FOR RELEVANCE
8/04/2025	25-24	Eversource Driver Qualification Program Audit	OCC-307, Attachment 33 CONFIDENTIAL AND REDACTED FOR RELEVANCE
7/03/2025	25-25	CT Electric Facilities Environmental Compliance Audit	OCC-307, Attachment 34 CONFIDENTIAL
8/06/2025	25-27	Procurement Compliance Audit	EOE-057, Attachment 6 CONFIDENTIAL AND REDACTED FOR RELEVANCE
8/12/2025	25-28	Sustainability Reporting Process Audit	OCC-307, Attachment 35 CONFIDENTIAL
8/12/2025	25-31	Environmental Vendor Audit-Anastasio Trucking, LLC	OCC-307, Attachment 36 CONFIDENTIAL
8/27/2025	25-33	Treated Wood Products-Environmental Process Audit	OCC-307, Attachment 37 CONFIDENTIAL
11/18/2025	25-40	Inventory Audit	OCC-307, Attachment 38 CONFIDENTIAL AND REDACTED FOR RELEVANCE
1/06/2026	26-01	Fraud Program (2025)	OCC-307, Attachment 39 CONFIDENTIAL
1/06/2026	26-02	Revenew Vendor Contract Compliance Review	OCC-142, Attachment 2 CONFIDENTIAL
1/08/2026	26-06	Supplier Relationship Management Audit	EOE-057, Attachment 7 CONFIDENTIAL
1/22/2026	26-07	Work Order Life Cycle (WOLC) Project	OCC-307, Attachment 40 CONFIDENTIAL
1/22/2026	26-08	CT Electric Substations Environmental Compliance Audit	OCC-307, Attachment 41 CONFIDENTIAL
1/23/2026	26-09	Electric Vehicle Audit	OCC-307, Attachment 42 CONFIDENTIAL AND REDACTED FOR RELEVANCE
1/26/2026	26-10	Defined Benefit Pension Plan Audit	OCC-307, Attachment 43 CONFIDENTIAL

Report Issue Date	Audit Report #	Audit Report Title	Reference
1/27/2026	26-11	Third-Party Electric Supplier Services Audit	OCC-307, Attachment 44 CONFIDENTIAL
2/04/2026	26-14	Energy Efficiency Time Allocation Audit	OCC-307, Attachment 45 CONFIDENTIAL AND REDACTED FOR RELEVANCE
2/27/2026	26-17	Artificial Intelligence (AI) Governance Assessment	EOE-003, Attachment 29 CONFIDENTIAL
3/02/2026	26-18	Azure Cloud Governance and Access Administration Review	EOE-003, Attachment 30 CONFIDENTIAL
3/03/2026	26-19	Engineering Vendor Compliance Review	OCC-307, Attachment 46 CONFIDENTIAL AND REDACTED FOR RELEVANCE
3/04/2026	26-22	NERC CIP Vulnerability Assessment Audit	EOE-003, Attachment 31 CONFIDENTIAL AND REDACTED FOR RELEVANCE
3/16/2026	26-26	Accounts Payable Audit	OCC-307, Attachment 47 CONFIDENTIAL
3/23/2026	26-27	IT Red Team Assessment	EOE-003, Attachment 32 CONFIDENTIAL
4/07/2026	26-28	Cloud Data Storage (EDP) Assessment	EOE-003, Attachment 33 CONFIDENTIAL AND REDACTED FOR RELEVANCE
4/13/2026	26-30	Subsystem Auto-Approval	OCC-307, Attachment 48 CONFIDENTIAL AND REDACTED FOR RELEVANCE
5/15/2026	26-37	Cash Management Audit	OCC-307, Attachment 49 CONFIDENTIAL AND REDACTED FOR RELEVANCE
6/15/2026	26-44	CT Electric AWC Environmental Compliance	OCC-307, Attachment 50 CONFIDENTIAL
7/07/2026	26-46	Sustainability Reporting Process Audit	OCC-307, Attachment 51 CONFIDENTIAL
8/21/2026	26-49	Warehouse Practices	OCC-307, Attachment 52 CONFIDENTIAL AND REDACTED FOR RELEVANCE

In addition, as part of the attorney-client privileged work product that was developed for this contested rate case proceeding and the contested revenue adjustment mechanism

proceeding, the Eversource Energy Internal Audit Department was directed to perform an audit of the procurement organization that was completed on June 4, 2026. The Privileged Report was issued from R. S. Smith, Vice President-Internal Audit & Security, to Vincent Pace, Assistant General Counsel. The Privileged Report is exempt from disclosure under the attorney-client work product privilege and the attorney client communication privilege.

Further, there is a report dated January 7, 2026 concerning the process Eversource uses in three states to report and settle energy loads in the ISO-New England load settlement system. That report issued by R. S. Smith, Vice President-Internal Audit & Security and M. M. Carlson, Manager, to the Eversource Legel Department is exempt from disclosure under the attorney-client work product privilege and the attorney client communication privilege. The report is also not relevant to the examination of the Company's request to adjust distribution rates in this docket.

b. An audit is considered in process if the engagement memo has been issued. The following audits may not be CL&P specific but instead are general audits that cover all Eversource operating companies. Please see below for the list of all audits in process as of August 18, 2026 and the estimated completion date.

Audit Title	**Estimated Completion Date**
Spill Reporting	Q4 2026
OSHA Safety Compliance (Training & Qualifications)	Q3 2026
Vendor Contract Compliance (2026)	Q4 2026
Distribution Management System Data Integrity	Q4 2026
Disaster Recovery (CIP Systems)	Q4 2026
Third Party Vendor Assessment	Q4 2026

Date Filed: September 01, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Judgments/Settlements (Direct and Allocated).

a. Please provide, in list form, the details of all judgments and/or settlements resulting from suits brought which involved the Company or affiliates as a defendant, which resulted in the Company or affiliates, during the test year, paying or agreeing to pay or being ordered to pay an amount in excess of $10,000, including but not limited to the case name, a brief description of the case, the date filed, the date of settlement or the date of judgment and the amount the Company or affiliates was ordered or agreed to pay. Provide this information even if appeals are pending and note every instance of an appeal.
b. Provide the total amount of judgments/settlements expense (direct and allocated) for each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the rate year.

Response:

a. Please refer to OCC-308, Attachment 1 CONFIDENTIAL, for a list of all judgements and/or settlements resulting from suits brought in federal or state court, which resulted in the Company either paying or agreeing to pay an amount in excess of $10,000 during the years 2021, 2022, 2023, 2024, and 2025.

b. Settlements and judgments that are property damage or bodily injury claims are funded out of the Company's public liability reserve up to $1 million. Property damage and bodily injury settlements and judgements over $1 million are covered by the Company's excess liability insurance. The Company has included $3.829 million in its Rate Year to accrue into the public liability reserve which is recovered from customers through base distribution rates. The table below summarizes the public liability expense for each year 2021 through 2025 and the legal settlement payments that are not covered by the Public Liability Reserve and excess liability insurance.

The Public Liability Reserve Accrual values are included in herein are from OCC-303, Attachment 2.

Year	Public Liability Reserve Accrual	CL&P Legal Settlements Payments
2021	$ 616,606	$ 21,041
2022	$ 10,474,004	$ 320,000
2023	$ 6,015,776	$ 1,030,000
2024	$ 1,340,332	
2025	$ 2,923,957	

Date Filed: September 01, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Legal Expense. Please itemize the amount of outside legal expense (direct and allocated) (excluding rate case expense, by vendor, for each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the rate year.

Response:

Please refer to OCC-309, Attachment 1, which lists the Company's outside legal expenses by vendor for each of the years 2021, 2022, 2023, 2024, 2025 (Test Year). The Company's outside legal expenses for the Rate Year totaled $5.388 million, which were calculated using the GDP-PI escalation factor against the Test Year Pro-Forma, as provided in Exhibit CLP-REVREQ-2 Schedule C-3.20.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Lobbying/Public Advocacy Costs/Government Relations/Public Relations Expenses.

a. Please identify all lobbying/public advocacy costs/government and/or public relations expenses (direct and allocated) by category included in above-the line accounts in each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the rate year.
b. Provide a list of all employees (direct and allocated) that participate in lobbying/public advocacy costs/government/public relations activities. For each employee, provide:
    i. Job title
    ii. Total fully loaded compensation and the amounts charged to CL&P (direct and allocated) for each of the years 2021, 2022, 2023, 2024, 2025, and included in the rate year and the accounts charged.
    iii. Provide the percent of time spent on lobbying/public advocacy/government relations activities in each of the years in subpart a, the test year and expected in the rate year.
    iv. All company-paid or reimbursed expenses or allowances (direct and allocated) for each of the years in subpart a and included in the test year and rate year and the accounts charged.

Response:

a. All lobbying costs, including public advocacy costs, government relations expenses, and/or public relations expenses (including amounts allocated from Eversource Energy Service Company) are charged to FERC accounts that are recorded below-the-line. Therefore, there are no costs in the Test Year and Rate Year.

b. Please refer to the response to part (a), above.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Loan Repayment Expenses. Does the Company offer repayment of student loans or other debts as a benefit to employees? If so:

a. Provide a detailed description of the program and which employees are eligible for the benefit.
b. Provide the amount of student loan/debt repayment expenses (direct and allocated) in each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the rate year.
c. Explain how this expense is beneficial to ratepayers.

Response:

a. The Company offers a voluntary benefit for student loan repayment called SoFi. Employees and their dependents can refinance student loans into a lower interest rate loan if it is available and practical by working directly with SoFi.

b. There is no cost to customers that is incurred by offering a student loan refinancing option as a voluntary employee-paid option.

c. Please refer to part (b) for this response.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Non-recurring Expenses. Identify all non-recurring expenses (direct and allocated) over $50,000 included in the test year and included for recovery in the rate year. For each such cost, provide the amount, a description of the expense and why it has not occurred annually. Explain why it should be included in the rate year.

Response:

During the preparation of the Company's Application to amend its rate schedules, the Company conducted a rigorous review of its Test Year expenses, eliminating all non-recurring costs that do not reflect the representative level of expenses necessary to operate and maintain the distribution system and to provide safe and reliable electric service to our customers. The amounts included in the Rate Year provide an accurate representation of the level of expenses necessary to continue providing safe and reliable electric service to our customers from the date of new effective rates in this case.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Non-Utility Property.

a. Identify all amounts (direct and allocated) of non-utility property that the Company owned for each of the years 2021, 2022, 2023, 2024, 2025, and included in the rate year.
b. For each property, provide the date the property was acquired, a description of the property and what it is used for and why it should be recovered from ratepayers.

Response:

All non-utility property is excluded from rate base and there is no recovery of any non-utility property in the Company's proposed cost of service.

Date Filed: August 25, 2026

Witness: Jessica B. Cain and Daniel M. Traynor
Request from: Office of Consumer Counsel

Question:

Late Fees. Provide the dates when the late fees and other fees were suspended and resumed due the Covid-19 pandemic.

Response:

Due to the COVID pandemic, late payment charges were suspended by the Company from April 1, 2020 through August 31, 2022.

In the Company's April 2, 2020 response to EL-018 in Docket No. 20-03-15, Emergency Petition of William Tong, Attorney General for the State of Connecticut, for a Proceeding to Establish a State of Emergency Utility Shut-Off Moratorium (provided here as OCC-314, Attachment 1), the Company stated the following:

> *In response to the COVID-19 pandemic, CL&P, YG and Aquarion have already waived late payment fees for both residential and commercial customers.*

On December 8, 2021, the Company filed correspondence in Docket No. 20-03-15 regarding its intentions to restart late payment charges. PURA requested on December 23, 2021, that the Company file a Motion for approval to restart these charges. On February 1, 2022, the Company filed a motion to reinstate late payment charges, noting the Company's proactive implementation of a moratorium on late payment charges. On March 21, 2022, in PURA's Ruling to Motion No. 69 in Docket No. 20-03-15, the Company received PURA's approval to restart late payment fees for *non-hardship* residential and *non-residential* customers on or after September 1, 2022. PURA's Ruling to Motion No. 69, at 4, provided as follows:

> *The Authority reviewed the Companies' proposals in Motion No. 69, as well as the comments received thereto, and finds that the legal arguments proffered by the Companies require the eventual reinstatement of LPCs for non-hardship residential customers and non-residential customers.*
>
> *…the Authority directs the Companies to begin their on-bill LPC messaging at least two billing cycles ahead of reinstating LPCs. Accordingly, the Companies may begin assessing LPCs to non-hardship residential customers and non-residential*

customers, as applicable, for usage and balances accrued on or after September 1, 2022; such LPCs cannot be backdated.

Date Filed: September 01, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Outside Services (excluding rate case expense consultants). Provide the actual expense by vendor for each of the years: 2021, 2022, 2023, 2024, 2025 and amount included in the rate year. Provide documentation (contracts, invoices, etc.) supporting the rate year increases.

Response:

Please refer to OCC-315, Attachment 1, for O&M Outside Services by vendor for years 2021, 2022, 2023, 2024, and 2025.

Date Filed: August 25, 2026

Witness: Edward A. Davis and Kimberly R. Parsons
Request from: Office of Consumer Counsel

Question:

Other Revenues. Provide other revenues by type for each year 2021, 2022, 2023, 2024, 2025, and included in the rate year.

Response:

Please refer to OCC-316, Attachment 1, for other revenues by type for each year 2021, 2022, 2023, 2024, 2025, and included in the Rate Year.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Payroll. Please provide for each year: 2021, 2022, 2023, 2024, 2025, and the amount included in the rate year, the amount of base pay, overtime, incentive compensation and the amount of other pay broken down in the most detailed format available including the amount charged to capital, charged to expense and charged to other. If any of the other is ultimately expensed, provide the amount ultimately expensed in each year.

Response:

Please refer to Exhibit CLP-REVREQ-2, Schedule C-3.5, for the amount of base pay and overtime in the Rate Year. The Company does not calculate the capitalized payroll for the Rate Year as part of the cost of service.

For the amount of base pay and overtime and premium time charged to expense, capital, and other for years 2021, 2022, 2023, 2024, and 2025, please refer to OCC-317, Attachment 1.

Please refer to OCC-286, Attachment 1, for the amount of incentive compensation for 2021, 2022, 2023, 2024, 2025, and the Rate Year. Please note that no executive cash incentives and no stock incentives are capitalized.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and John G. Griffin
Request from: Office of Consumer Counsel

Question:

Payroll-Overtime. Provide the budgeted overtime expense for each year 2021, 2022, 2023, 2024, 2025 and the amount included in the rate year. Explain how the rate year amount was determined.

Response:

Please see OCC-318, Attachment 1, for budgeted Overtime O&M expenses for each year 2021, 2022, 2023, 2024, and 2025. Please note the Company does not develop budgeted overtime expenses for the Rate Year.

Date Filed: September 01, 2026

Witness: Brendan J. O'Brien, John G. Griffin, Garrett J. Murray, Leanne M. Landry and Jeffrey D. Turano
Request from: Office of Consumer Counsel

Question:

Payroll.
a. Provide annual Capital and O&M budgeted payroll (direct and allocated) for each year 2021, 2022, 2023, 2024, 2025, and the rate year.
b. Provide annual Capital and O&M actual payroll (direct and allocated) for each year 2020, 2021, 2022, 2023, 2024, and 2025.
c. Provide annual Capital and O&M payroll authorized by PURA for each year 2021, 2022, 2023, 2024 and 2025.

Response:

a. Please refer to OCC-319, Attachment 1, for budgeted capitalized and O&M expense payroll, charged direct and allocated for each year requested. The Company's proposed payroll O&M expense for the Rate Year is provided in Exhibit CLP-REVREQ-2, Schedule C-3.5. The Company does not calculate the capitalized payroll as part of the cost of service as a specific line item. The proposed revenue requirement in this proceeding reflects the level of payroll O&M expense necessary to cover the Company's Rate Year cost of service. The Company's cost of service includes projected capital placed in service through the Rate Year, and labor is one component of the projected capital, however, the Company cannot separately identify the labor included in its capital forecast.

b. Refer to EOE-123, Attachment 1, for the annual capitalized and O&M actual payroll for each year requested.

c. The amount of payroll that is capitalized in any given year is project dependent and based on the Company's policy for capitalizing costs per Accounting Policy Statement ("APS) #8, Capital Versus Expense Criteria, which is required to adhere to the generally accepted accounting principles ("GAAP"). During a rate case, the Test Year's capitalization ratio is used to determine the Rate Year level of O&M payroll. This level of O&M payroll allows a cost of service to be calculated for use in setting customers' rates. The actual level of O&M payroll experienced by the Company will be different based on many factors, including business needs, market-based changes in compensation, attrition, retirements, etc. Such differences are part of the ebb and flow inherent in the ratemaking process. The amount of O&M payroll applicable for the years 2021 through 2025 from the approved

2018 Settlement Agreement and subsequent annual Full-Time Equivalent ("FTE") step adjustments for 2018, 2019 and 2020 in Docket No. 17-10-46 was $129.285 million per year.

Date Filed: August 25, 2026

Witness: Sasha P. Lazor and Marianne H. Eichler
Request from: Office of Consumer Counsel

Question:

Payroll. Provide for each employee group, for each year 2021, 2022, 2023, 2024, 2025 and the rate year, the aggregate percentage increase in compensation granted and provide a breakdown of the aggregate percentage increase by type of increase (i.e., merit, promotion, step, etc.).

Response:

The Company has documented a consistent salary adjustment of 3.0% from 2021 through 2025. The Company demonstrates in its pre-filed testimony for Employee Compensation and Benefits, Exhibit CLP-EMPLOYEE-1, that it annually assesses the market to determine base salary adjustments for its non-union employees.

For union employees, their step increases are set by union contracts, which have been provided in EOE-041, Attachment 1.

Promotional increases are not recorded in the same category as aggregate (merit) increases because they vary from year to year depending on individual employee performance, business needs, and hiring patterns.

As such, the Company considers the aggregate percentage increases in compensation to be aligned with the confirmed and proposed merit increases.

Date Filed: September 01, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Payroll. Please provide the following monthly labor data for each of the years 2021, 2022, 2023, 2024, 2025, year-to-date 2026 and the rate year showing annual totals:

a. Number of actual employees broken down between type (e.g., salaried, hourly, union, non-union, temporary, etc.).
b. Regular payroll broken down between expensed, capitalized and other.
c. Overtime payroll broken down between expensed, capitalized and other.
d. Temporary payroll broken down between expensed, capitalized and other; and
e. Other payroll (specify).

Response:

a. Please refer to the Company's response to OCC-042[i].

b.-c. Refer to OCC-321, Attachment 1, for straight time and overtime payroll broken down for capitalized and other, and expense for each year 2021 through June 2026. The Company does not calculate the capitalized payroll as part of the cost of service as the cost of service only establishes the level of **expense** necessary for the Company to recover in order to have an opportunity, but not a guarantee, to earn its authorized return on equity. The cost of service includes projected capital placed in service through the Rate Year, and labor is one component of the projected capital, however, the Company cannot separately identify the labor included in its capital forecast.

d. Temporary staffing is not reflected in the Company's payroll expense in this rate proceeding. To be responsive to this question, refer to OCC-321 Attachment 2 for the temporary staffing costs broken out for capitalized and expense for each year 2021 through June 2026.

e. There are no other payroll items.

Prior Referenced Response:

[i] OCC-042 Question:

(Employees) Provide the number of FTEs by month for the years 2017-2025 and the most current month available for CL&P and NUSCO. Include the number of positions authorized by the Board of Directors, the number allowed by PURA in the prior rate case, and the number of vacant positions. Also include a breakdown between union, exempt, and non-exempt employees.

OCC-042 Response:

Please refer to OCC-042, Attachment 1, for the number of Full-Time Equivalents ("FTEs") and head count by month for the period January 2017 – June 2026 disaggregated by Eversource Energy Service Company and CL&P, and by union, exempt, and non-exempt employee classifications.

Please refer to OCC-042, Attachment 2, for the number of vacant positions as of December 31, 2017, 2018, and 2019 and by month for the period January 2020 – June 2026, disaggregated by Eversource Energy Service Company and CL&P, and by union, exempt, and non-exempt counts. The Company does not have monthly vacant position information available prior to January 2020.

The Board of Directors does not authorize a specific number of positions.

In a distribution rate proceeding, the Company does not ask PURA to "allow" a specific staffing level, nor does PURA approve a specific staffing level. The number of positions included in base distribution rates is reflective of information presented in the case regarding Test Year and post Test Year headcounts used in the computation of payroll expense and other related cost items. In addition, the 2018 Rate Settlement provided recovery of costs for incremental field resources without setting specific targets for staffing levels.

The table below shows the staffing levels used in computations for payroll expense in relation to the 2018 Rate Settlement.

Employee Head Count Utilized in the 2018 Rate Settlement

Company	2018	2019	2020 to Current
Eversource Energy Service Company	2,875	2,875	2,875
CL&P	1,199	1,232	1,266

Date Filed: August 26, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Vacancy Rate. Confirm that the Company has not applied a vacancy rate to its rate year payroll expense. If not confirmed provide the vacancy rate used and all supporting calculations.

Response:

The payroll expense included in the Company's cost of service reflects only those full-time equivalent employee's positions that were both active and filled as of December 31, 2025, and excludes any inactive or unfilled potions. As a result, no costs associated with inactive or unfilled positions (i.e., vacant positions) are included in the Company's Rate Year cost of service in this proceeding. As shown in the table below, CL&P had total FTEs as of December 21, 2025, of 1,447, however, the Company only included the payroll expense associated with the Filled/Active positions of 1,417 FTEs. Similarly, EESCO had total FTEs as of December 31, 2025, of 4,796, however, the Company only included the allocated payroll expense associated with the Filled/Active positions of 4,493 FTEs. Refer to the vacancy rate calculation below showing the number of FTEs that were excluded from the Company's cost of service.

Vacancy Rate Calculation
For CL&P and EESCO positions
As of December 31, 2025

Description	CL&P	EESCO	Total
Filled/Active Positions	1,417	4,493	5,910
Vacant Positions	30	303	333
Total Positions (Line 7 + Line 8)	1,447	4,796	6,243
% Filled/Active (Line 7 / Line 9)	97.93%	93.68%	94.67%
% Vacant (Line 8 / Line 9)	2.07%	6.32%	5.33%
Total (Line 11 + Line 12)	100.00%	100.00%	100.00%

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and John G. Griffin
Request from: Office of Consumer Counsel

Question:

Payroll.

a. Provide for each employee group (direct and allocated), by month, for each year 2021, 2022, 2023, 2024, 2025 and year-to-date 2026, and the rate year, the number of full-time employees budgeted, the number of part-time employees budgeted and the actual number of full-time employees and part-time employees (not Full Time Equivalents ("FTEs")).
b. Provide the same information in subpart a for FTEs.

Response:

a. Budgeted and Actuals Full Time Equivalents ("FTEs") are only reported at the FTE count. The Company doesn't report on how many part time vs full time employees are in the company.

b. Please refer to OCC-323, Attachment 1, for Budgeted FTEs for direct and allocated, by month and by year. Service Company employees listed may or may not allocate to CL&P. The Company does not prepare budgeted expenses for the Rate Year period.

   Please refer to OCC-042, Attachment 1, for Actuals FTEs for direct and allocated, by month and by year.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Payroll. Provide the total amount of employees/FTEs approved by PURA in the company's last rate case. If the Company has not reached this number in any years subsequent to the final order explain why not.

Response:

Refer to the Company's response to information request OCC-042[i].

Prior Referenced Response:

[i] OCC-042 Question:

(Employees) Provide the number of FTEs by month for the years 2017-2025 and the most current month available for CL&P and NUSCO. Include the number of positions authorized by the Board of Directors, the number allowed by PURA in the prior rate case, and the number of vacant positions. Also include a breakdown between union, exempt, and non-exempt employees.

OCC-042 Response:

Please refer to OCC-042, Attachment 1, for the number of Full-Time Equivalents ("FTEs") and head count by month for the period January 2017 – June 2026 disaggregated by Eversource Energy Service Company and CL&P, and by union, exempt, and non-exempt employee classifications.

Please refer to OCC-042, Attachment 2, for the number of vacant positions as of December 31, 2017, 2018, and 2019 and by month for the period January 2020 – June 2026, disaggregated by Eversource Energy Service Company and CL&P, and by union, exempt, and non-exempt counts. The Company does not have monthly vacant position information available prior to January 2020.

The Board of Directors does not authorize a specific number of positions.

In a distribution rate proceeding, the Company does not ask PURA to "allow" a specific staffing level, nor does PURA approve a specific staffing level. The number of positions included in base distribution rates is reflective of information presented in the case regarding Test Year and post-Test Year headcounts used in the computation of payroll expense and other related cost items. In addition, the 2018 Rate Settlement provided recovery of costs for incremental field resources without setting specific targets for staffing levels.

The table below shows the staffing levels used in computations for payroll expense in relation to the 2018 Rate Settlement.

Employee Head Count Utilized in the 2018 Rate Settlement

Company	2018	2019	2020 to Current
Eversource Energy Service Company	2,875	2,875	2,875
CL&P	1,199	1,232	1,266

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Payroll. Provide the current amount of employees/FTEs (direct and allocated).

Response:

Please refer to the Company's response to interrogatory OCC-042[i]. The current amount of Full Time Equivalents ("FTEs") as of June 2026 for CL&P Distribution is 1,401 and for Eversource Energy Service Company is 4,568.

Prior Referenced Response:

[i] OCC-042 Question:

(Employees) Provide the number of FTEs by month for the years 2017-2025 and the most current month available for CL&P and NUSCO. Include the number of positions authorized by the Board of Directors, the number allowed by PURA in the prior rate case, and the number of vacant positions. Also include a breakdown between union, exempt, and non-exempt employees.

OCC-042 Response:

Please refer to OCC-042, Attachment 1, for the number of Full-Time Equivalents ("FTEs") and head count by month for the period January 2017 – June 2026 disaggregated by Eversource Energy Service Company and CL&P, and by union, exempt, and non-exempt employee classifications.

Please refer to OCC-042, Attachment 2, for the number of vacant positions as of December 31, 2017, 2018, and 2019 and by month for the period January 2020 – June 2026, disaggregated by Eversource Energy Service Company and CL&P, and by union, exempt, and non-exempt counts. The Company does not have monthly vacant position information available prior to January 2020.

The Board of Directors does not authorize a specific number of positions.

In a distribution rate proceeding, the Company does not ask PURA to "allow" a specific staffing level, nor does PURA approve a specific staffing level. The number of positions included in base distribution rates is reflective of information presented in the case regarding Test Year and post-Test Year headcounts used in the computation of payroll expense and other related cost items. In addition, the 2018 Rate Settlement provided recovery of costs for incremental field resources without setting specific targets for staffing levels.

The table below shows the staffing levels used in computations for payroll expense in relation to the 2018 Rate Settlement.

Employee Head Count Utilized in the 2018 Rate Settlement

Company	2018	2019	2020 to Current
Eversource Energy Service Company	2,875	2,875	2,875
CL&P	1,199	1,232	1,266

Date Filed: September 01, 2026

Witness: Erin M. Travassos
Request from: Office of Consumer Counsel

Question:

Payroll (open positions). For each open position:
a. Total annual compensation, benefits and payroll taxes associated for the unfilled position
b. Length of time that the position has been open.
c. Planned hiring dates for each position,
d. Hiring dates for any of these positions that have been filled.
e. Copy of the advertisement for employment.
f. For each open position, state whether it is a CL&P employee/FTE or shared service employee/FTE.

Response:

Please refer to OCC-326, Attachment 1. As of December 31, 2025, there were 333 open, unfilled positions between CL&P and Eversource Energy Service Company ("ESC"):

(A) Description	(B) CL&P	(C) EESCO	(D)=(B)+(C) Total
Open/unfilled positions	30	303	333

There are no open positions in either CL&P or ESC with a target hiring date in the Rate Year.

Currently, of the open and unfilled positions at December 31, 2025, there remain 14 un-filled positions in ESC and one position in CL&P. The total annual compensation for un-filled positions in ESC (OCC-326, Attachment 1, Column K) consists of the market rate for the position and a 26.41% loader comprised of Payroll Tax + Benefits (26.26%) and Insurance (0.15%). Union positions are indicated by an asterisk (*); compensation rates are per contract. In response to (f), the path to the Eversource Career Site for each position is shown in OCC-326, Attachment 1, Column L.

Date Filed: August 28, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Payroll (new positions). For each of the new positions the Company has included in the Rate Year provide:

a. Total annual compensation, benefits and payroll taxes associated for the unfilled position
b. Length of time that the position has been open.
c. Planned hiring dates for each position,
d. Hiring dates for any of these positions that have been filled.
e. Copy of the advertisement for employment.
f. For each new position, state whether it will be a CL&P employee/FTE or shared service employee/FTE

Response:

The Company has current open positions that are being actively recruited and staffing plans are in development for the upcoming year. Specifically in this case the Company is proposing 41 new positions in the Rate Year (please refer to the Company's response to OCC-333[i]).

Please refer to OCC-327, Attachment 1, for parts a, c, and f. For parts b, d and e, the Company has not yet posted for any of the 41 positions and therefore no positions are open, copies of the postings are not available, nor have any of the positions been filled.

Prior Referenced Response:

[i] OCC-333 Question:

Payroll. For each of the new positions that the Company is requesting recovery of in the rate year, state whether the hiring of the positions are conditioned on their approval in this case.

OCC-333 Response:

The Company is providing an update for the Full Time Equivalent ("FTE") counts included in the request for recovery in the Rate Year in this response as OCC-333 Attachment 1 (note that this is an update of Exhibit CLP-REVREQ-2, Work Paper C-3.5, page 3). The Company will update the payroll expense and other affected costs as part of its next cost of service update.

The number of FTEs included in the original filing was fifty-eight (58). This number was a preliminary number and included FTEs contemplated in the Advancing the Grid plan that is above and beyond the Targeted System Plan

("TSP") requested for review and approval in this application. The updated number of incremental FTEs to be included in the rate year of the Company's cost of service is forty-one (41).

Included in the forty-one (41) full-time positions are twenty-one (21) in Vegetation Management, five (5) Power Quality positions, two (2) in Distribution Planning & Forecasting and one (1) Asset Health, these are contingent on PURA's approval in this case. In addition, for Grid Modernization there are seven (7) for Control Room Operations, three (3) for Data Innovation, and two (2) for Field Communications that the Company will consider hiring based on business needs and changing requirements as necessary, but most likely not all requested.

The Vegetation Management positions allow the Company the opportunity to improve the system's reliability and improve cost-efficiency by transitioning more work in-house to restructure vegetation management performance for the benefit of our customers. While the twenty-one (21) Vegetation Management positions appear to be incremental, in reality there is only 1 incremental resource. Of the twenty-one (21), eight (8) of the FTEs are the result of 16 employees who currently split their time 50%/50% between O&M and capital work shifting to solely working on the proposed combined O&M program, if approved, results in the equivalent of 8 incremental employees working on the O&M program; twelve (12) resources would be converted from contracted resources to internal resources of which the Company's proposed vegetation management expenses in Exhibit CLP-REVREQ-2, Work Paper C-3.31 reflect the reduction in outside contractor services; and one (1) resource would be truly incremental.

The Grid Modernization positions are needed to support large-scale distributed energy resource ("DER") integration and clean-energy advancement; develop and deploy advanced tools and analytics for integrated distribution system planning and grid modernization; and drive increased innovation and application of GenAI, LLM and machine learning capabilities.

The Company is also providing as OCC-333, Attachment 2 which is a corrected Exhibit CLP-TSP-3, page 43 of 149 that has been updated with the corrected number of FTEs in the parenthesis in the text boxes on the right.

Date Filed: August 28, 2026

Witness: Erin M. Travassos
Request from: Office of Consumer Counsel

Question:

Payroll. Provide a list of signing bonuses paid by employee title and amount paid in each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the Rate Year.

Response:

Please refer to OCC-328, Attachment 1, for a list of signing bonuses paid by employee title with amounts paid in 2021, 2022, 2023, 2024, 2025 and YTD 2026.

Date Filed: September 01, 2026

Witness: Sasha P. Lazor, Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Payroll.
a. Please provide a description of the Company's merit and cost of living wage rate increase policies.
b. Provide the actual union and non-union wage increase percentages given in each of the years 2021, 2022, 2023, 2024, 2025 and forecasted in the rate year.
c. State when the rate year increases will be approved.

Response:

a. The Company does not provide a cost of living wage increase but rather on an annual basis, reviews the market movement in both the utility and general industry market sectors to determine an appropriate level of salary adjustment, known as the merit rate. In addition, as described in Exhibit CLP-EMPLOYEE-1, at page 20, each non-union employee is subject to the Company's annual performance review process, which can adjust individual merit increases both upwards and downwards depending on individual performance and the Company's performance rating ranges.

b. Non-Union Merit History:

Year	2021	2022	2023	2024	2025
Merit %	3.0%	3.0%	3.0%	3.0%	3.0%

For the rate year forecast, the Company is projecting 3.0%.

As discussed in Exhibit CLP-EMPLOYEE-1, at page 26, the Company's annual projected merit increases of 3.0% during the period beginning after the Test Year and through the Rate Year for non-union CL&P employees and ESC employees supporting CL&P are below the current market practices and historical averages.

Union contractual increases are presented in Exhibit CLP-EMPLOYEE-1, at pages 17-18.

c. Rate Year increases will be approved in Q1 2027. The Company will supplement this response with a Management Commitment letter once Rate Year merit increases are approved, and will do so prior to the record closing in this proceeding.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Payroll. Provide the capital and expense percentages for each of the years 2021, 2022, 2023, 2024, 2025, and forecasted in the rate year. Explain any changes in methodology over the years.

Response:

Please refer to OCC-330, Attachment 1, for the percentage of payroll charged to capital and expense for each of the years 2021, 2022, 2023, 2024, and 2025. The percentage of payroll charged to capital and expense is based on actual payroll charged through employee timesheets. The percentages charged to expense and capital in the Rate Year that were used to develop Schedule C-3.5 are based on the Test Year percentages in 2025.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Payroll. Provide the distribution and transmission percentages for each of the years 2021, 2022, 2023, 2024, 2025, and forecasted in the rate year. Explain any changes in methodology over the years

Response:

Refer to the Company's response to information request OCC-199[i] for the cost allocation methodology. Please note, the distribution and transmission companies are separately tracked and are identified as separate entities within the Company's systems.

Prior Referenced Response:

[i] OCC-199 Question:

(COMPENSATION) Please refer to Exhibit CLP-EMPLOYEE-1. Please indicate from 2018 to the present how employee compensation (base pay, variable pay, and benefits) has been divided among the Company's operating companies for employees performing tasks for multiple companies, specifically indicating how Eversource ensures that employees performing work for multiple companies have their compensation allocated appropriately.

OCC-199 Response:

All employees are required to abide by and follow the corporate "Time Reporting Policy," which informs how base pay is divided among the Eversource Energy operating companies. As noted in the policy, "Each subsidiary or business segment should be charged directly, when possible, for employees' time benefiting that subsidiary or business segment." This avoids cross-subsidization between the Operating Companies, including CL&P. Please refer to OCC-199, Attachment 1, for this policy.

The following sections labeled "Shared Services and Cost Accounting" and "Shared Service Controls and Reporting" describe how productive labor (i.e. base pay) is assigned to the subsidiary/business segment and the controls in place to ensure employees performing work for multiple companies have their compensation allocated appropriately.

Shared Services and Cost Accounting
A Service Company Operating Agreement is in place between the Eversource Energy Service Company ("ESC") and CL&P to govern the provision of services provided by the ESC. Please refer to OCC-199, Attachment 2, for the service agreement between ESC and the Company for a description of the services that are provided.

There is intelligence built into accounting work orders that inform the assignment of costs to the operating companies, including CL&P, when time is entered into the Workforce system, which is the Human Resources and Information System ("HRIS") used for reporting time charging. When an ESC employee is providing services to one subsidiary or business segment, the direct methodology is utilized. These are categorized as the "N" rate codes, which will directly assign 100% of the costs to that subsidiary or business segment. For example, the following ESC work order has been established for employees supporting the CL&P distribution rate case proceeding: CL&P: CT260N11

The last three characters of the work order number contain an alpha followed by two digits. The alpha character in these examples is an "N," which indicates the methodology. In this case, "N" indicates use of the direct-charging methodology, whereby 100% of the charges will be directly assigned to a subsidiary or business segment. The last two digits of a work order number utilizing the direct methodology indicate the entity code, which is the subsidiary or business segment. When ESC employees charge the work orders noted above, the charges are assigned 100% to CL&P (entity 11). Please refer to EOE-065, Attachment 1, for a listing of the Eversource entities.

When costs are incurred to serve the Operating Companies more broadly and cannot be directly assigned by charging an operating company work order or utilizing the ESC direct methodology, costs are allocated based on a specific causal-based methodology. For example, the Plant Accounting team provides accounting services to the Operating Companies and generally allocates their time based on the Gross Plant Assets methodology; whereas members of the Customer Care team generally allocate their time based on the Number of Customers or Customer Handle Time methodologies. Allocations are made only after it is determined that it is not practical or reasonably possible to perform a direct assignment of the costs.

When direct charging is not feasible and a specific causal-based methodology cannot be utilized, common allocators are used to allocate costs. The common methodology is based on the average of net income and gross plant assets. For example, the Corporate Accounting team primarily charges work order ACTG0C04 when supporting the monthly financial close of Eversource Energy. The employees in this organization generally use a common allocator as there is no specific causal driver of the costs or causal-based methodology that may be utilized for providing these corporate accounting services. Please note that the last two characters of rate codes for causal-based and common allocators is not the entity code as it is with the direct methodology, but rather the sequential numbering of rate codes for the combinations of subsidiaries and business segments.

For a listing of the allocation methodologies used as the basis for the applicable rate codes, please refer to the ESC FERC Form 60 annual filings that present these methodologies on Schedule XXI. This Schedule also explains the rationale for the methodologies. Please refer to EOE-066, Attachment 1, for the ESC Cost Allocation Manual and additional details regarding the allocation methodologies as well as a list of rate codes.

Variable pay and employee benefits "follow productive labor charging" to ensure that each employee's total labor in a calendar year is accounted for and charged to the appropriate Eversource Energy companies/business segments based on the "productive" work performed by each employee. The accounting processes ensure the appropriate 'cost of labor' charge for each employee, including variable pay and employee benefits, follow the assignment of costs to the subsidiaries/business segments based on the productive work orders.

Shared Service Controls and Reporting

There are several controls in place to ensure costs are appropriately allocated. All rate codes are updated annually in January, and as needed, and are prepared, reviewed and approved by the Corporate Accounting Allocations team. The Director of the Corporate Accounting Allocations team is responsible for ensuring the corporate rate codes are accurate.

As it relates to the allocation or assignment of costs, whether those costs be employee payroll, invoiced charges, inventory or otherwise, the person authorized to approve the transaction is responsible for ensuring the appropriate work order and rate code are used to cause the cost to be allocated to the proper affiliate(s) depending on the subsidiaries or business segments benefitting from the goods or services provided.

In addition, the internal control structure used by ESC to ensure all costs are properly charged to the affiliates includes a process that is managed by the Corporate Accounting Allocations team. This process involves comparing the allocated charges to a manual calculation of charges eligible to be allocated to the subsidiaries or business segments. Any differences are researched and resolved.

The Corporate Allocations Team also sends out a Monthly Monitoring Report from the PowerPlan system, which houses the enterprise-wide ESC cost records. The Monthly Monitoring Report is a set of approximately 400 reports issued to all ESC Cost Center Managers, or their designees for each ESC cost center. The Monthly Monitoring Report shows the amount of operations and maintenance ("O&M") expense charged by accounting work order and the percentage by work order charged to each Operating Company. The Corporate Allocations Team also sends out a monthly Key Comparison Report that shows the percentage of O&M expense charged to each subsidiary for the current and prior month, quarter to date and the prior 12 months. The Key Comparison Report also shows the total charge to each Operating Company in that current month.

An executive summary is also prepared monthly for the Vice President, Controller and Chief Accounting Officer. This report shows a 13-month comparative analysis of ESC O&M allocated to each Operating Company by each shared service unit through the Executive Vice President level and identifies month-over-month variances within each business area.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

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

Response:

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

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

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

(2) In a normal year it is expected that CL&P employees will charge 100% of their time to CL&P and therefore the amounts shown on OCC-332, Attachment 1, page 1, lines 6 through 10, support the TYPF amounts shown on Exhibit CLP-REVREQ-2, Work Paper C-3.5, page 1, lines 15 through 19. In a normal year it is typical for Service Company employees to charge their time to multiple operating companies throughout the year, and

therefore the Company takes the total Service Company salaries shown in OCC-332, Attachment 1, page 38, lines 6 through 16, and allocates those costs to CL&P. In order to do so, the Company utilized the actual labor charged to CL&P by each Source Cost Center ("SCC") and compared that to the total actual labor charges for each of the same SCCs. Please see OCC-332, Attachment 2, for the calculation of the amount of Service Company salaries allocated to CL&P and OCC-332, Attachment 3, for the actual 2025 allocation of labor by SCC utilized in the calculation in OCC-332 Attachment 2. The allocated amounts shown in OCC-332, Attachment 2, page 1, lines 8 through 18, support the amounts shown in Exhibit CLP-REVREQ-2, Work Paper C-3.5, page 1, lines 33 through 42.

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

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

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

Date Filed: August 28, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Payroll. For each of the new positions that the Company is requesting recovery of in the rate year, state whether the hiring of the positions are conditioned on their approval in this case.

Response:

The Company is providing an update for the Full Time Equivalent ("FTE") counts included in the request for recovery in the rate year in this response as OCC-333, Attachment 1 (note that this is an update of Exhibit CLP-REVREQ-2, Work Paper C-3.5, page 3). The Company will update the payroll expense and other affected costs as part of its next cost of service update.

The number of FTEs included in the original filing was fifty-eight (58). This number was a preliminary number and included FTEs contemplated in the Advancing the Grid plan that is above and beyond the Targeted System Plan ("TSP") requested for review and approval in this application. The updated number of incremental FTEs to be included in the rate year of the Company's cost of service is forty-one (41).

Included in the forty-one (41) full-time positions are twenty-one (21) in Vegetation Management, five (5) Power Quality positions, two (2) in Distribution Planning & Forecasting and one (1) Asset Health, these are contingent on PURA's approval in this case. In addition, for Grid Modernization there are seven (7) for Control Room Operations, three (3) for Data Innovation, and two (2) for Field Communications that the Company will consider hiring based on business needs and changing requirements as necessary, but most likely not all requested.

The Vegetation Management positions allow the Company the opportunity to improve the system's reliability and improve cost-efficiency by transitioning more work in-house to restructure vegetation management performance for the benefit of our customers. While the twenty-one (21) Vegetation Management positions appear to be incremental, in reality there is only 1 incremental resource. Of the twenty-one (21), eight (8) of the FTEs are the result of 16 employees who currently split their time 50%/50% between O&M and capital work shifting to solely working on the proposed combined O&M program, if approved, results in the equivalent of 8 incremental employees working on the O&M program; twelve (12) resources would be converted from contracted resources to internal resources of which the Company's proposed vegetation management expenses in Exhibit CLP-REVREQ-2, Work Paper C-3.31 reflect the reduction in outside contractor services; and one (1) resource would be truly incremental.

The Grid Modernization positions are needed to support large-scale distributed energy resource ("DER") integration and clean-energy advancement; develop and deploy advanced tools and analytics for integrated distribution system planning and grid modernization; and drive increased innovation and application of GenAI, LLM and machine learning capabilities.

The Company is also providing as OCC-333, Attachment 2, which is a corrected Exhibit CLP-TSP-3, page 43 of 149 that has been updated with the corrected number of FTEs in the parenthesis in the text boxes on the right.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Penalties. Please list all penalties and fines (direct and allocated) incurred in the test year and included in the rate year. Indicate in which account each item was recorded and a description of each fine/penalty.

Response:

The Company records penalties and fines to Account 426300 – Penalties Expense, which is below the line and, therefore, not included in the revenue requirement proposed in this proceeding.

Date Filed: August 25, 2026

Witness: Jenifer B. Rizza
Request from: Office of Consumer Counsel

Question:

Pension Expense.

a. Provide the actual cash contributions (direct and allocated) to the Company's pension plan for each of the years 2021, 2022, 2023, 2024, 2025, and forecasted for the rate year.
b. Provide the actuarial minimum required contributions (direct and allocated) to the Company's Pension plan for each of the years 2021, 2022, 2023, 2024, 2025, and forecasted for the rate year.

Response:

The table below shows the actual contributions (direct and allocated) to the Company's pension plan for each of the years 2021, 2022, 2023, 2024 and 2025, and forecasted for the Rate Year. The plan did not have a minimum required contribution in any of the years referenced below.

Year	CL&P Contribution	EESCO Contribution
2021	--	$28,838,000
2022	--	$60,000,000
2023	--	--
2024	--	--
2025	--	--
Rate Year	--	--

Date Filed: August 25, 2026

Witness: Jenifer B. Rizza
Request from: Office of Consumer Counsel

Question:

Pension Expense. Provide the pension expense (direct and allocated) recorded on the Company's books for each of the years 2021, 2022, 2023, 2024, 2025, and included in the rate year.

Response:

Please refer to OCC-336, Attachment 1, for the pension expense recorded on the Company's books for each of the years 2021, 2022, 2023, 2024, 2025, and included in the Rate Year.

Date Filed: August 25, 2026

Witness: Jenifer B. Rizza
Request from: Office of Consumer Counsel

Question:

OPEB Expense.

a. Provide the actual cash contributions (direct and allocated) to the Company's OPEB plan for each of the years 2021, 2022, 2023, 2024, 2025 and forecasted for the rate year.
b. Provide the actuarial minimum required contributions (direct and allocated) to the Company's OPEB plan for each of the years 2021, 2022, 2023, 2024, 2025, and forecasted for the rate year.

Response:

There were no cash contributions to the Company's OPEB plan for each of the years 2021, 2022, 2023, 2024, 2025 and forecasted for the Rate Year. OPEB plans do not have minimum funding requirements.

Date Filed: August 25, 2026

Witness: Jenifer B. Rizza
Request from: Office of Consumer Counsel

Question:

OPEB Expense. Provide the OPEB expense (direct and allocated) recorded on the Company's books for each of the years 2021, 2022, 2023, 2024, 2025, and included in the rate year.

Response:

Please see OCC-338, Attachment 1, for the OPEB expense recorded on the Company's books for each of the years 2021, 2022, 2023, 2024, 2025, and included in the Rate Year.

Date Filed: August 25, 2026

Witness: Jenifer B. Rizza
Request from: Office of Consumer Counsel

Question:

Pension/OPEB. Provide the actuarial reports supporting the rate year Pension and OPEB expense amounts.

Response:

Please refer to OCC-339, Attachment 1, showing the actuarial support for Rate Year Pension and OPEB expense amounts. The Rate Year calculation reflects six months of projected expense for 2027 and 6 months of projected expense for 2028 with EESCO allocated at 17.86%. Aon calculated expense for the Pension plan and Willis Towers Watson (WTW) calculated expense for the OPEB plan.

Date Filed: August 26, 2026

Witness: Jenifer B. Rizza
Request from: Office of Consumer Counsel

Question:

Pension Expense.

a. Provide the actuarial assumptions (discount rate, return, salary increase, etc.) used for each of the years 2021, 2022, 2023, 2024, 2025, and forecasted for the rate year.
b. Explain in detail all changes in assumptions regarding pension expense the Company made in deriving the rate year amount.

Response:

a) The table below shows actuarial assumptions used for each of the years 2021, 2022, 2023, 2024, 2025 and forecasted for the Rate Year.

Year	Discount Rate	Return on Assets	Salary Increase
2021	2.6%	8.25%	3.5%
2022	2.9%	8.25%	3.5%
2023	5.2%	8.25%	3.5%
2024	5.0%	8.25%	3.5%
2025	5.7%	8.25%	3.5%
Rate Year	5.5%	8.25%	3.5%

b) The only change in assumptions regarding Pension expense made in deriving the Rate Year amount was the assumed discount rate which was calculated using interest rates as of 12/31/2025.

Date Filed: August 26, 2026

Witness: Jenifer B. Rizza
Request from: Office of Consumer Counsel

Question:

OPEB Expense.

a. Provide the actuarial assumptions (discount rate, return, salary increase, etc.) used for each of the years 2021, 2022, 2023, 2024, 2025, and forecasted for the rate year.
b. Explain in detail all changes in assumptions regarding OPEB expense the Company made in deriving the rate year amounts.

Response:

a. The table below shows the actuarial assumptions used for each of the years 2021, 2022, 2023, 2024, 2025 and forecasted for the Rate Year.

Year	Discount Rate	Return on Assets	Salary Increase
2021	2.6%	8.25%	3.5%
2022	2.9%	8.25%	3.5%
2023	5.2%	8.25%	3.5%
2024	5.0%	8.25%	3.5%
2025	5.7%	8.25%	3.5%
Rate Year	5.5%	8.25%	3.5%

b. The only change in assumptions regarding OPEB expense made in deriving the Rate Year amount was the assumed discount rate which was calculated using interest rates as of 12/31/2025.

Date Filed: August 26, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Pet Insurance. Does the Company offer health/medical insurance for pets as a benefit to employees? If so:

a. Provide a detailed description of the program and identify which employees are eligible for the benefit.
b. Provide the amount of pet insurance expense for each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the rate year.

Response:

a. All employees are eligible to purchase pet insurance as a fully, employee-paid voluntary benefit. The benefit is administered by Nationwide Pet Insurance which provides either 50% or 70% reimbursement, depending on the option selected by the employee.

b. There is no cost to customers for offering pet insurance as a voluntary, employee-paid benefit and therefore there are no costs in the Company's proposed cost of service in this proceeding.

Date Filed: August 25, 2026

Witness: Leanne M. Landry, Jeffrey D. Turano and Marisa B. Paruta
Request from: Office of Consumer Counsel

Question:

Plant Additions.

a. Provide the budgeted plant additions for each of the years 2020, 2021, 2022, 2023, 2024, 2025, 2026, the interim period and included in the rate year.
b. Provide the actual plant additions for each of the years 2020, 2021, 2022, 2023, 2024,
c. 2025.
d. Provide the annual plant additions approved by PURA in the last rate case for each of the years 2020, 2021, 2022, 2023, 2024, 2025.

Response:

a. Please refer to OCC-343, Attachments 1 through 7, for a summary of budgeted distribution capital additions for the years 2020 through 2026, respectively, as filed in compliance with Docket No. 17-10-46 each year for the years 2020 through 2025, and as filed in compliance with Docket No. 19-03-01 for the year 2026. Please see Tables 1 and 2, below, for a summary of the Company's planned distribution capital additions for the Interim Period and the Rate Year, respectively.

Table 1: Planned Distribution Capital Additions (Interim Period)

($ in Millions)	*Interim Period (1/1/26 - 6/30/27)*		
Major Categories	1/1/26 - 12/31/26	1/1/27 - 6/30/27	Total
Basic Business	$ 227.2	$ 88.3	$ 315.5
New Customer	63.5	39.3	102.8
Peak Load/Capacity	50.8	26.3	77.1
Regulatory Commitments	5.9	0.5	6.4
Reliability	103.7	89.5	193.2
Facilities	20.2	12.7	32.9
Information Technology	4.1	8.7	12.8
Other Investments	68.7	38.5	107.2
Total Capital Additions	**$ 544.1**	**$ 303.7**	**$ 847.8**

Table 2: Planned Distribution Capital Additions (Rate Year)

($ in Millions)	*Rate Year (7/1/27 - 6/30/28)*		
Major Categories	7/1/27-12/31/27	1/1/28-6/30/28	Total
Basic Business	$ 95.5	$ 95.3	$ 190.9
New Customer	42.5	44.4	87.0
Peak Load/Capacity	28.4	29.8	58.3
Regulatory Commitments	0.5	0.6	1.1
Reliability	96.8	102.0	198.8
Facilities	13.7	9.2	23.0
Information Technology	9.4	10.2	19.7
Other Investments	41.4	44.9	86.3
Total Capital Additions	**$ 328.4**	**$ 336.5**	**$ 664.9**

b. Please refer to OCC-343, Attachments 1 through 6, for a summary of actual distribution capital additions for the years 2020 through 2025, respectively, as filed in compliance with Docket No. 17-10-46 each year. Please also refer to Exhibits CLP-ADDITIONS-2 and 3, which provide a summary of actual plant additions by years 2017 through 2025 and are reconciled to the Company's FERC Form 1.

c. N/A

d. Please see OCC-343, Attachment 8, for plant additions approved by PURA resulting from the last rate case. Please note that as a result of the Settlement Agreement in Docket No. 17-10-46 the Company included $270 million of capital additions in base distribution rates for each of the years 2018 through 2020. In addition, the Settlement Agreement authorized the establishment of the Electric System Improvement ("ESI") rate mechanism which allowed for (1) recovery of the revenue requirement on reliability capital additions above and beyond the $270 million included in base distribution rates for the period 2018 through 2020; (2) recovery of the revenue requirement on core capital additions up to $300 million placed in service annually beginning for 2021 and beyond; and (3) recovery of the revenue requirement on system resiliency capital additions placed in-service for the plan years 2019 and 2020. OCC-343, Attachment 8, shows each of the buckets separately as approved by PURA.

Date Filed: August 25, 2026

Witness: Leanne M. Landry and Jeffrey D. Turano
Request from: Office of Consumer Counsel

Question:

Plant In Service. Provide the plant in service balances for each of the years 2020, 2021, 2022, 2023, 2024, 2025, and the rate year.

Response:

Please refer to the Company's response to information request OCC-343[i].

Prior Referenced Response:

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[i] OCC-343 Question:
Plant Additions.
a. Provide the budgeted plant additions for each of the years 2020, 2021, 2022, 2023, 2024, 2025, 2026, the interim period and included in the rate year.
b. Provide the actual plant additions for each of the years 2020, 2021, 2022, 2023, 2024,
c. 2025.
d. Provide the annual plant additions approved by PURA in the last rate case for each of the years 2020, 2021, 2022, 2023, 2024, 2025.

OCC-343 Response:
a. Please refer to OCC-343, Attachments 1 through 7, for a summary of budgeted distribution capital additions for the years 2020 through 2026, respectively, as filed in compliance with Docket No. 17-10-46 each year for the years 2020 through 2025, and as filed in compliance with Docket No. 19-03-01 for the year 2026. Please see Tables 1 and 2, below, for a summary of the Company's planned distribution capital additions for the Interim Period and the Rate Year, respectively.

Table 1: Planned Distribution Capital Additions (Interim Period)

($ in Millions)	*Interim Period (1/1/26 - 6/30/27)*		
Major Categories	1/1/26 - 12/31/26	1/1/27 - 6/30/27	Total
Basic Business	$ 227.2	$ 88.3	$ 315.5
New Customer	63.5	39.3	102.8
Peak Load/Capacity	50.8	26.3	77.1
Regulatory Commitments	5.9	0.5	6.4
Reliability	103.7	89.5	193.2
Facilities	20.2	12.7	32.9
Information Technology	4.1	8.7	12.8
Other Investments	68.7	38.5	107.2
Total Capital Additions	**$ 544.1**	**$ 303.7**	**$ 847.8**

Table 2: Planned Distribution Capital Additions (Rate Year)

($ in Millions)	*Rate Year (7/1/27 - 6/30/28)*		
Major Categories	7/1/27-12/31/27	1/1/28-6/30/28	Total
Basic Business	$ 95.5	$ 95.3	$ 190.9
New Customer	42.5	44.4	87.0
Peak Load/Capacity	28.4	29.8	58.3
Regulatory Commitments	0.5	0.6	1.1
Reliability	96.8	102.0	198.8
Facilities	13.7	9.2	23.0
Information Technology	9.4	10.2	19.7
Other Investments	41.4	44.9	86.3
Total Capital Additions	**$ 328.4**	**$ 336.5**	**$ 664.9**

b. Please refer to OCC-343, Attachments 1 through 6, for a summary of actual distribution capital additions for the years 2020 through 2025, respectively, as filed in compliance with Docket No. 17-10-46 each year. Please also refer to Exhibits CLP-ADDITIONS-2 and 3, which provide a summary of actual plant additions by years 2017 through 2025 and are reconciled to the Company's FERC Form 1.

c. N/A

d. Please see OCC-343, Attachment 8, for plant additions approved by PURA resulting from the last rate case. Please note that as a result of the Settlement Agreement in Docket No. 17-10-46 the Company included $270 million of capital additions in base distribution rates for each of the years 2018 through 2020. In addition, the Settlement Agreement authorized the establishment of the Electric System Improvement ("ESI") rate mechanism which allowed for (1) recovery of the revenue requirement on reliability capital additions above and beyond the $270 million included in base distribution rates for the period 2018 through 2020; (2) recovery of the revenue requirement on core capital additions up to $300 million placed in service annually beginning for 2021 and beyond; and (3) recovery of the revenue requirement on system resiliency capital additions placed in-service for the plan years 2019 and 2020. OCC-343, Attachment 8, shows each of the buckets separately as approved by PURA.

Date Filed: August 26, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray, Leanne M. Landry, Jeffrey Turano and Marisa B. Paruta
Request from: Office of Consumer Counsel

Question:

Plant Additions. State whether the same forecasting methodology was used in the prior rate case to forecast the rate year plant additions. If not explain the differences.

Response:

Eversource Energy has performed the same annual forecasting methodology and long-range plan capital process in this base distribution rate case proceeding as it has done in recent base distribution rate case proceedings for Eversource Energy, including the Company's last base distribution rate case proceeding. On an annual basis, the Company evaluates its capital infrastructure investments over the next five years based on its system needs, and to ensure customers continue to receive safe and reliable service in that same five-year forecast.

Date Filed: September 04, 2026

Witness: Leanne M. Landry and Jeffrey D. Turano
Request from: Office of Consumer Counsel

Question:

Plant Additions. For each rate year project over $10 million provide documentation (bids, contracts, quotes) supporting the forecasted costs.

Response:

The CT distribution projects the Company has identified with an estimated investment of over $10 million and with an estimated in-service dates ("ISD") within the "Rate Year" (July 1, 2027 – June 30, 2028) as of 8/21/2026 are:

Project Number	Project Description	Attachment Reference
CS00245	OCB Replacement &Bus Rehabilitation Phase 3	OCC-346 Attachment 1 CONFIDENTIAL
CS00286	Transformers 4X & 5X Replacement	OCC-346 Attachment 2 CONFIDENTIAL
CS00383	Xfrmr Replacements	OCC-346 Attachment 3 CONFIDENTIAL
CS00392	Transformer Replacements	OCC-346 Attachment 4 CONFIDENTIAL
CS00396	Transformer & Switchgear Upgrades – Rev. 3	OCC-346 Attachment 5 CONFIDENTIAL
CS00491	Switchgear Replacement	OCC-346 Attachment 6 CONFIDENTIAL
CS00683	Substation Capacity Increase	OCC-346 Attachment 7 CONFIDENTIAL

The Company has listed the current approved project funding documents as OCC-346, Attachments 1 through 7 CONFIDENTIAL. The In-Service Dates ("ISDs") noted in the Project Authorization Form ("PAF") documents included in OCC-346, Attachments 1 through 7 CONFIDENTIAL, were according to the project schedule at that time. Project ISDs will change over their development due to material availability and lead times, siting and permitting requirements, resource availability, construction timelines, and outage coordination.

Date Filed: August 26, 2026

Witness: Leanne M. Landry and Jeffrey D. Turano
Request from: Office of Consumer Counsel

Question:

Contingencies.

a. Identify the percentage and dollar amount of contingencies included in the rate year plant in service.
b. Provide an explanation of the Company's use of contingencies, (including supporting calculations and documents).

Response:

(a) There are no "contingency" amounts included in Rate Year plant-in-service in the Company's revenue requirement. The amounts included in the Rate Year plant-in-service in this case are estimates of the plant additions that would be placed in service over the Rate Year period. The cost of plant-in-service would not include contingency amounts and, rather, represent the actual cost of the plant additions, as completed. Please refer to Exhibit CLP-ADDITIONS-4 for all projects and their associated project authorization forms provided in Exhibit CLP-ADDITIONS-6.

(b) In the course of the budgeting process for capital *expenditures* (as opposed to "plant-in-service"), the Company may use contingencies in instances of complex projects, based on historical experience with other similar projects, and for projects not yet designed or bid out. When utilized in the budgeting process, there is not one standardized percentage or dollar amount set companywide as project size, scope and complexity vary across each organization. However, once a project is completed and becomes "plant-in-service," there is no longer a contingency amount included in the final project cost because the cost is an actual cost incurred.

Date Filed: August 25, 2026

Witness: Marisa B. Paruta
Request from: Office of Consumer Counsel

Question:

Plant Held for Future Use ("PHFFU").

a. Identify all amounts (direct and allocated) of PHFFU that the Company owned for each of the years: 2021, 2022, 2023, 2024, 2025, and included in the rate year.
b. For each property, provide the date the property was acquired, a description of the property and what it is anticipated to be used for, and the anticipated date when the property will be providing service to ratepayers.

Response:

a. The Company's Distribution segment does not own, either directly or allocated, any Plant Held for Future Use ("PHFFU") in the years 2021, 2022, 2023, 2024, 2025. There is no PHFFU, either directly or allocated, included in the Rate Year.

b. Not applicable.

Date Filed: August 26, 2026

Witness: Douglas P. Horton
Request from: Office of Consumer Counsel

Question:

Rate Case. State when the Company anticipates it will file its next rate case.

Response:

The Company anticipates that it will not file a subsequent rate case until the expiration of its proposed performance-based multi-year rate plan ("PBMRP"), if approved by PURA with a workable and reasonable framework. If the aggregate provisions of an approved multi-year rate plan are insufficient to support a stay-out, or if the PBMRP is not approved, the Company would expect to file its next rate case no later than 18 months of receiving the final decision in this docket.

Ultimately, outside of an approved (and workable) multi-year rate plan, the frequency of rate cases depends on a number of factors, several of which will be determined in this rate case and therefore are not yet known or knowable. In general, the timing of the Company's next rate case will depend upon the level of revenues available to the Company to support the costs that are necessarily incurred to serve Connecticut residents and businesses safely and reliably, consistent with the service levels that those customers have come to expect for the cost of services being provided.

As explained in this filing, there is a need to increase the level of infrastructure investment in the coming years in order to maintain reliability consistent with customer expectations. The proposed PBMRP is designed to allow for annual changes to rates in order provide revenue support for cost trends experienced by the Company in relation to both capital investment and operating expense, all while preserving the incentive elements that are inherent in performance-based ratemaking plans, as well as considering the ultimate affordability for customers.

As a component of the proposed PBMRP, the Company has committed to a stay-out period of four years, if the rate case outcome in this proceeding is structured in a way so as to support an extended period between rate case filings – meaning that – if the PBMRP is adopted and if the cast-off rates established in this proceeding are set at a level reflective of CL&P's actual distribution cost of service, the Company will be in a position to commit to a stay-out period of four years. If, on the other hand, the PBMRP is denied or substantially modified, or if the cast-off rates are set too low such that the Company would not have an opportunity to cover its cost of service during the stay-out period, the Company will not be in a position to commit to a stay out of any duration.

In that circumstance, the Company's only recourse to ensure that rates maintain alignment with costs would be to file a subsequent rate case within a short time frame and to maintain a cycle that provides for systematic revenue increases over time. The timing and cadence of the next rate case, or of subsequent rate cases thereafter, therefore, will depend in many material respects on the outcome of the current proceeding. Based on information available to the Company at this time, including on expected cost pressures in the future associated with capital infrastructure investments and ongoing operating and maintenance expense pressures, in the absence of an appropriately structured performance-based rate plan, the Company expects to file a rate case as soon as practical after the outcome of this proceeding, and as close to an annual cycle as is possible on an ongoing basis.

Date Filed: August 26, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Related Party Transactions. Provide a detailed listing of any related party transactions between the Company/parent/affiliates and any employee or employee's immediate family member (excluding employee compensation and benefits,) for each of the years 2021, 2022, 2023, 2024, 2025 and reflected in the rate year. This should include, but not be limited to, transactions for consulting services, purchasing, charitable contributions, loans, investments, or general benefits that are not available to all employees. Provide specific details regarding the amount(s), timing, type of service(s) provided, and specific details as to if any amount is included in the rate case. If applicable, provide copies of contracts or agreements.

Response:

Please refer to EOE-105, Attachment 1, the Company's Code of Business Conduct Policy ("CBC Policy"), which prohibits conflicts of interest. Specifically, page 12 of the CBC Policy states in relevant part, "We will conduct our business in a manner that prevents a conflict of interest or the appearance of a conflict of interest. A conflict of interest is an activity or interest that is inconsistent with or opposed to the best interests of the company, and may arise when an employee, officer or trustee takes actions or has ownership interests that influence the ability to perform his or her work objectively and effectively." The CBC Policy also provides examples of prohibited conflicts of interest such as:

- "Financial Interest: Owning, directly or indirectly, a significant financial interest in any entity that does business, seeks to do business, or competes with Eversource."
- "Employment of Relatives and Friends: Hiring a supplier, distributor, or other agent managed or owned by a relative or close friend."

For the time period examined by this interrogatory, the Company is unaware of any related party transactions between the Company/its parent and any employee or employee's immediate family member (excluding employee compensation and benefits.)

Date Filed: August 27, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and Erin M. Travassos
Request from: Office of Consumer Counsel

Question:

Relocation Expense.
a. Identify the total amount of employee relocation expense (direct and allocated) included in each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the rate year. Also, provide the reason for the relocation expenses.
b. Provide a copy of the Company's policies and practices regarding employee relocation payments.

Response:

a. Please refer to OCC-351, Attachment 1, for the total amount of relocation expense for years 2021 through 2025, and the Rate Year. New and existing employees may be eligible for relocation assistance when business needs require them to relocate to support their role.

b. Please refer to OCC-351, Attachment 2, for the Relocation Policy Matrix.

Date Filed: September 04, 2026

Witness: Warren R. Boutin and Nina A. Paim
Request from: Office of Consumer Counsel

Question:

Revenues.

a. State whether any commercial and/or industrial customers have informed the Company about expanding operations or increasing electricity purchases in 2025 or 2026 that is not reflected in the rate year. If so, provide a list of the customers and a description of the change and applicable dates the change will take place and the dollar impact on the rate year.
b. Identify any new commercial or industrial customers added in 2025 and 2026 that are not reflected in the filing and the dollar impact on the rate year.
c. Identify any new commercial or industrial customers the left in 2025 or 2026 that have not been removed from the filing and the dollar impact on the rate year.

Response:

a. In reference to the annual sales and revenue budget that informs the Rate Year forecast, The Company cannot plan for and estimate around situations where it is simply "informed" by potential new commercial or industrial customers ("C&I") of their potential desire to add load to the system, because these types of conversations are speculative and unpredictable. Instead, Eversource utilizes a two-stage analytical process to forecast new large customer load and to refine that forecast for unique C&I loads planning to come onto the system or to expand their operations materially. The Company's forecasting results have informed the Company's filing through the Rate Year.

   Specifically, Eversource first utilizes an econometric approach to forecasting that applies economic law with statistical rigor. The Connecticut Light and Power (CL&P) electric sales forecast begins by forecasting the trend sales forecast at the sector level. CL&P sector level sales are forecasted using econometric models that evaluate historical sales as a function of weather conditions, the economy, customer counts, and pricing. These econometric models utilize both cooling degree days (CDDs) and heating degree days (HDDs). The forecasted weather variables assume normal weather conditions based on the most recent 20-year period. Moody's Analytics, an international economic consulting company, provides economic history and forecast. Once the trend sales forecast is created using these econometric models, the model output is adjusted for the effects of energy efficiency (EE), solar (PV), electric vehicles (EV), large customer impacts, and heat pump electrification.

The Company updates the sales and customer forecast models every year and always incorporates the most readily available recent historical data. As each year's models are updated with the recent historical data, the econometric models can better capture the evolving relationship between economic conditions, weather and sales and customer counts. Each annual forecasting cycle, the Company evaluates multiple economic variables such as employment, income, gross state product or retail sales. The final model chosen will have a strong statistical fit to the historical data; will pass all relevant statistical tests; and will have statistically significant coefficients. The Sales and Revenue forecasting team will conduct a thorough internal review to confirm all econometric models are statistically valid, and all sales and customer forecasts are consistent with historical actuals. The Company utilizes the EViews statistical software package to estimate and evaluate the econometric models.

Incremental "step loads" or "large customer impacts" are roughly defined as anticipated large changes in electric load that our economic trend forecast would not anticipate. The Company must anticipate and plan for these large step changes and does not control when or to what extent these loads materialize. Moreover, changes will inevitably occur over time as these loads may roll forward or may not occur exactly as anticipated. Therefore, the Company takes numerous steps to identify, track and follow these loads for forecasting integrity and will only include those in the forecast when they are confirmed through a workorder. At the same time, there will be other growing loads that are smaller on an individual basis (and therefore do not constitute "step loads" individually), but that are occurring in concert beyond the level of historical growth incorporated into the econometric modelling.

b. New commercial or industrial customers added in 2025 and 2026 are reflected in the filing in that the new customers are either generally captured in the econometric forecasting modelling or are part of the Company's step-load analysis. The Company would not expect that there is any new, significant customer that would come online in 2027/2028 and would not be included and weighted appropriately in the Company's modelling or contemplated by the step-load analysis.

c. The Company's forecast reflects all appropriate adjustments through the Rate Year. The Company is preparing information on future, major customers additions and major past customer exits to illustrate this answer.

Date Filed: September 04, 2026

Witness: Sasha P. Lazor, Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Employee Stock Purchase Plan/Stock discount.

a. Does the Company offer discounted stock to its employees? If so, provide a detailed description of this employee benefit.
b. Specify which employee categories are eligible for this benefit in the test year and rate year.
c. State how many employees utilized this benefit in the test year.
d. Provide the amount of this expense (direct and allocated) included in the test year and rate year.

Response:

a. The Company does not offer discounted stock to its employees, however, the Company does offer a voluntary Dividend Reinvestment and Share Purchase Plan. Payroll deductions are established to apply funds toward the purchase of Common Shares of the Company at full value. Shares are not offered at a discount. The Dividend Reinvestment and Share Purchas Plan prospectus is provided as OCC-353, Attachment 1.

b. All employees are eligible to participate in the voluntary Dividend Reinvestment and Share Purchase Plan program.

c. As of 12/31/2025, there were 731 participants.

d. As this is a voluntary program paid for directly by employees, there is no expense included in the test year or the rate year related to the stock purchases. As noted in the Dividend Reinvestment and Share Purchase Plan prospectus, the plan is administered by Computershare Trust Company, N.A ("Computershare"). Computershare maintains records, sends statements of account to participants following the completion of any activity affecting the balance of an account and performs other duties relating to the plan. There is a fee associated with the administration of the plan included in the Company's Test Year of $20,679 and Rate Year of $22,012.

Date Filed: August 28, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:
Recruitment Expenses. Provide the annual expenses associated with the Company's recruitment efforts for each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the Rate Year. If increased costs are reflected in the Rate Year, explain why these expenses should be considered recurring as the Company plans to fill the requested new positions prior to and during the Rate Year.

Response:

The Company external recruitment expense for each year 2021 through 2025, as well as the amount included in the Rate Year, are provided in the table below.

Year	Amount
2021	$23,510
2022	$84,238
2023	$339,726
2024	$30,413
2025	$11,934
Rate Year	$12,703

External recruitment expenses vary from year to year based on the number and nature of vacancies. The Company generally utilizes external recruiting firms only for hard-to-fill positions and executive-level searches. While the timing and amount of these expenses fluctuate, these searches are a recurring component of the Company's recruitment needs as vacancies arise.

The Rate Year was escalated by the GDP inflation as a representative level of expense for recruiting.

Date Filed: September 01, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and John G. Griffin
Request from: Office of Consumer Counsel

Question:

Shared Services Expense.

a. Please provide the annual budgeted amount of shared services charges to CL&P (broken out by capital and expense) for each of the years 2021, 2022, 2023, 2024, 2025 and the amount included in the rate year.
b. Please provide the annual actual amount of shared services charges (broken out by capital and expense) to CL&P for each of the years 2021, 2022, 2023, 2024, and 2025
c. Please provide the annual amount of shared services charges to CL&P (broken out by capital and expense) approved by PURA for each of the years 2021, 2022, 2023, 2024 and 2025.

Response:

a. Please refer to OCC-355, Attachment 1, for a copy of the Company's response to FTI-117, as submitted in the Company's 2022-2025 Management Audit.[1] This response details the Company's budget process which is focused on shared service organizations versus the Eversource Service Company. This response explains the Company's budgeting process, which, as described therein, is not to budget specifically at the Eversource Service Company level in total. The Company's budget process focuses on budgeting for shared service organizations which include both direct and service company costs.

   As a result of the 2022-2025 Management Audit recommendations, the Company instituted quarterly meetings with the Operating Company presidents starting to 2025 to extend budget and internal management reporting to the operating company level so that the reports present costs budgeted for, and distributed to, utility subsidiaries and their transmission and distribution business segments.

b. Refer to OCC-355, Attachment 2, for actual shared services expenses for each year 2021 through 2025.

c. Shared service costs were incorporated into the Company's revenue requirement approved by PURA as a result of the 2018 Settlement Agreement, approved on April 18, 2018, in Docket No. 17-10-46, but not separately identified as part of the settlement agreement.

[1] The Eversource Energy Management Audit was initiated in 2022 as one of the findings made by PURA in Docket No. 20-08-03, Investigation into Distribution Companies Preparation for and Response to Tropical Storm Isaias, April 28, 2021, at 124. PURA did not issue the management audit report until February 2025.

Date Filed: August 28, 2026

Witness: Sasha P. Lazor, Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Supplemental Executive Retirement Plan Expense.

a. Please provide the total amount (direct and allocated) of all SERP (SERP, Non-SERP, 401(k) SERP, etc.) expenses for each of the years 2021, 2022, 2023, 2024, 2025 and the amount included in the rate year.
b. Please describe the benefits provided by the Company's SERP plan.
c. Please identify both the total number of employees (direct and allocated) eligible for SERP and the total number of employees ineligible for SERP for each of the years 2021, 2022, 2023, 2024, 2025.
d. Please explain how eligibility for SERP is determined.

Response:

a. Please refer to OCC-356, Attachment 1, for the total amount (direct and allocated) of all SERP and Non-SERP expenses for the years 2021 through 2025, and the Rate Year.

b. It is common practice among companies with qualified defined benefit pension plans to provide executive management with a benefit that addresses the limits on pensionable earnings that the Internal Revenue Service imposes on qualified pension plans. The objective is for these employees to receive a pension that is similar to non-executive pensions relative to their pay. A "SERP", which is a non-qualified plan that accomplishes that objective by providing a retirement benefit to supplement the benefit provided under the qualified plan.

c.

	2021	**2022**	**2023**	**2024**	**2025**
Executive Management - in Pension (SERP eligible)	36	36	36	34	33
Executive Management not in Pension	24	29	32	31	31

d. Executive Management employees with the classification of Vice President and above **and who participate in a qualified defined benefit pension plan** are eligible for the SERP.

Date Filed: August 25, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and Marianne Eichler
Request from: Office of Consumer Counsel

Question:

Severance Pay.

a. Please provide the amount of severance expense (direct and allocated) for each of the years 2021, 2022, 2023, 2024, 2025 and the amount included in the rate year.
b. State whether the Company has or has plans to terminate any employees in the remainder of 2026, 2027 and the rate year.

Response:

a. Please refer to OCC-357, Attachment 1, for the amount of severance expense incurred in years 2021 through 2025 and included in the Rate Year. In preparing this response the Company identified that the amount of severance expense incurred in the 2025 Test Year and ultimately escalated for the Rate Year is higher than previous years, due to activities related to organizational effectiveness. Therefore, the Company calculated an updated Rate Year amount for severance pay based on an average of 2021 through 2024. This updated Rate Year amount is also included in OCC-357, Attachment 1. The Company will incorporate this Rate Year update as part of an overall update to its cost of service.

b. CL&P has no current plans to terminate CL&P employees under or subject to the Severance Pay Plan during the remainder of 2026 and 2027; however, the Company regularly evaluates business circumstances to ensure it is providing safe, reliable and cost-effective service to its customers, which could lead the Company to make organizational changes subject to the Severance Pay Plan in the future.

Date Filed: August 26, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Shareholder litigation. Provide a list of all shareholder litigation cases, including a brief description of each, that have occurred each of the years 2021, 2022, 2023, 2024, and 2025.

Response:

There have been no shareholder litigation cases during the years 2021, 2022, 2023, 2024, and 2025.

Date Filed: September 01, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and Erin M. Travassos
Request from: Office of Consumer Counsel

Question:

Temporary Help. Provide the amount of temporary help expense (direct and allocated) for each of the years 2021, 2022, 2023, 2024, 2025 and the amount included in rate year. The information requested is for the temporary help expenses incurred by the company to supplement its employee workforce, rather than services it always retains contractors for (e.g., janitorial, landscaping, etc.)

Response:

The Company interprets "Temporary Help" to mean short-term temporary staffing hired through staffing agencies. During the period requested, the Company had two outside vendor companies that acted as staffing agencies, Randstad and Allegis Global Solutions. Please refer to OCC-359, Attachment 1, for the temporary staffing expense for each year 2021 through 2025 and the Rate Year.

Date Filed: August 26, 2026

Witness: Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Travel, Education and Training Expense. Provide the amount of employee travel, education and training expense included in each of the years 2021, 2022, 2023, 2024, 2025, and the amount included in the rate year. Also, provide a description of the types and purpose of the training conducted each year and why each is expected to recur in the rate year and beyond.

Response:

Please refer to OCC-360, Attachment 1, on line 17 for the Company's historical travel, education, and training expense for each year from 2021 through 2025, and the Rate Year. As demonstrated in the attachment, the Company has consistently incurred travel, education, and training expenses on an annual basis to ensure employees are prepared in their roles and have received the necessary training and continued education to perform their roles.

Please note in OCC-360, Attachment 1, the Company revised the cost categories in Exhibit CLP-REVREQ-2 WP3.18 to more accurately reflect the cost categories. The total human resources, education, and training costs for the Test Year and Rate Year are unchanged from the Application filing.

Date Filed: August 27, 2026

Witness: Christopher L. Hall, Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Union Ratification Bonus.
a. Did the Company include a union ratification bonus in the test year or rate year? If so, provide the amount included in the test year and rate year.
b. For the last three union contracts entered into, provide the total amount ratification bonuses paid, the payment dates and the dates the contracts were executed.
c. Provide the date when the Company anticipates the next union contract negotiation will take place.

Response:

a. The Company has not paid a "union ratification bonus" in the Test Year or Rate Year.

b. The Company has not paid "union ratification bonus" during the last three negotiated contracts.

c. Please refer to the Company's response to EOE-041,[i] which contains the list of collective bargaining agreements and the associated expiration dates. The Company anticipates entering into contract negotiations within 180 days prior to the expiration of each collective bargaining agreement.

Prior Referenced Response:

[i] EOE-041 Question:
(UNION AGREEMENTS) Provide both a listing of and copies of all union agreements in effect between 2018 and present.

EOE-041 Response:

Please refer to EOE-041, Attachment 1, which contains copies of the following union agreements in effect between 2018 and present:

CONVEX Contract September 1, 2017 – September 1, 2021
CONVEX Contract September 1, 2021 – September 1, 2024
CONVEX Contract September 1, 2024 – September 1, 2028

Customer Service Center Contract July 15, 2021 – April 1, 2024
Customer Service Center Contract April 1, 2024 – April 1, 2028

DSO Contract October 1, 2017 – October 1, 2021
DSO Contract October 1, 2021 – October 1, 2024
DSO Contract October 1, 2024 – October 1, 2028

Eversource Gas Steelworkers Clerical/Technical Contract May 15, 2018 – May 15, 2024
Eversource Gas Steelworkers Clerical/Technical Contract May 15, 2024 – May 15, 2029

Eversource Gas Steelworkers Physical/Operating Contract May 15, 2018 – May 15, 2024
Eversource Gas Steelworkers Physical/Operating Contract May 15, 2024 – May 15, 2028

NSTAR Local 369 Local 369 Contract June 2, 2015 – June 1, 2018
NSTAR Local 369 Contract Extension Memorandum of Agreement June 2, 2018 – June 1, 2021
NSTAR Local 369 Contract Memorandum of Agreement June 2, 2021 – June 1, 2025
NSTAR Local 369 Contract Memorandum of Agreement June 2, 2025 – June 1, 2029

NSTAR Local 12004 Contract April 1, 2017 – March 31, 2020
NSTAR Local 12004 Contract April 1, 2020 – March 31, 2024
NSTAR Local 12004 Contract April 1, 2024 – March 31, 2028

Teal Book Contract June 1, 2016 – June 1, 2019
Teal Book Contract June 1, 2019 – June 1, 2022
Teal Book Contract June 1, 2022 – June 1, 2026
Teal Book Contract Final Summary June 1, 2026 – June 1, 2030

WMECO Gray Book Contract October 1, 2016 – October 1, 2020
NSTAR Gray Book Contract October 1, 2020 – October 1, 2023
NSTAR Gray Book Contract October 1, 2023 – October 1, 2027

Yankee Gas White Book Contract December 1, 2018 – December 1, 2022
Yankee Gas White Book Contract December 1, 2022 – December 1, 2026

Date Filed: August 26, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and Danielle Munson
Request from: Office of Consumer Counsel

Question:

Unclaimed funds.

a. Provide the monthly unclaimed funds balances for the each of the years for 2021, 2022, 2023, 2024, 2025, the test year and included in the rate year.
b. Explain what these balances represent, the account number in which the company records these funds, and how and when the Company returns these funds.
c. Explain how the Company treats these funds for ratemaking purposes.

Response:

a. Please see OCC-362, Attachment 1, for the monthly unclaimed funds balances for each of the years for 2021, 2022, 2023, 2024, and 2025. The Company does not have projected balances of unclaimed funds in the Rate Year.

b. These balances are recorded to FERC Account 253010 and represent Connecticut Light and Power Company uncashed checks, or customer refund balances, over one year old. These monies will be escheated to the appropriate state based on the last known address of the payee or customer in accordance with the respective state's compliance regulations. The timing for payment of the funds to the applicable state varies based on the type of property, the dormancy periods, and due dates in accordance with the respective state requirements. The Company's unclaimed property system, Tracker Pro, tracks these dates to ensure compliance. The Company's due diligence process, and applicable state regulations, generally require letters be mailed to the payee of the uncashed check or customer refund over a certain dollar threshold. If the payee or customer does not respond to the letter, their information is provided to the state, along with their unclaimed funds.

c. For ratemaking purposes these unclaimed funds are not included in base distribution rates. These amounts represent uncashed checks or refunds the Company works diligently with the payee or customer to resolve and if the amount is not resolved in a given time period the amount is remitted to the applicable state in accordance with compliance regulations.

Date Filed: August 27, 2026

Witness: John P. Dipaola-Tromba, Brendan J. O'Brien, Garrett J. Murray, Sean D. Redding and Jenna M. Turner
Request from: Office of Consumer Counsel

Question:

Vegetation Management.

a. For each of the years 2021, 2022, 2023, 2024, 2025, and the rate year provide the budgeted O&M vegetation management expense (direct and allocated) by category.
b. For each of the years 2021, 2022, 2023, 2024, 2025, provide the actual O&M vegetation management expense (direct and allocated) by category.
c. For each of the years 2021, 2022, 2023, 2024, 2025, provide the O&M vegetation management expense (direct and allocated) by category authorized by PURA.

Response:

a.– b. Please refer to OCC-363, Attachment 1, for the budgeted and actual Vegetation Management O&M expenses for years 2021-2025.

c. The budgeted Vegetation Management O&M expense for years 2021-2025 were submitted through the Company's Electric Utility Line Maintenance Plan Dockets pursuant to CT G.S. 16-32g and accepted by PURA:

Year	Docket No.	Attachment	Page No.
2021	20-12-44	OCC-363, Attachment 2	23
2022	21-12-31	OCC-363, Attachment 3	23
2023	22-12-01	OCC-363, Attachment 4	22
2024	23-08-09	OCC-363, Attachment 5	24
2025	23-08-09	OCC-363, Attachment 6	22

Date Filed: August 25, 2026

Witness: Theresa Hopkins-Staten, Brendan J. O'Brien and Garrett J. Murray
Request from: Office of Consumer Counsel

Question:

Volunteer time.

a. Does the Company offer paid time off to its employees to volunteer in the community? If so, provide a description of the Company's volunteer policy and who is eligible for this benefit.
b. Provide the amount of employee volunteer expense (payroll and other related expenses) (direct and allocated) for 2021, 2022, 2023, 2024, 2025 and included in the rate year.

Response:

a. Please refer to the Company's response to EOE-006[i].

b. Please refer to the Company's response to EOE-006, Attachment 1, for volunteer labor costs during each year 2021 through 2025. The amount of volunteer labor costs included in the Rate Year is $236,143.

Prior Referenced Response:

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[i] EOE-006 Question:

(CHARITABLE LABOR) Does the Company permit employees to support charitable activities during working hours?

a. If yes, has the Company eliminated employee labor costs from the revenue request to account for these hours? Include which exhibits demonstrate the Company's elimination of these costs.
b. If yes, but the Company has not eliminated the associated employee labor costs from its revenue requirements, provide an unlocked Excel spreadsheet detailing the total hours and associated costs (i.e., fully loaded labor costs) for each year 2020 through 2025.

EOE-006 Response:

Eversource is committed to supporting charitable activities through a variety of programs administered by the Corporate Citizenship team. The Company-sponsored volunteer and signature events expose employees to various charitable organizations within our service area and many of them choose to support the causes on their own personal time (i.e., nights and weekends) as a volunteer or through personal philanthropic support.
Under Eversource's corporate volunteer program, employees may participate in up to two Eversource-sponsored weekday volunteer events each calendar year during normal business hours, subject to supervisor or manager pre-

approval and may volunteer at Company sponsored events outside of their normal working hours at their own discretion. Employees may volunteer during the weekday, as long as there is no concurrent work obligation that takes priority. Accordingly, employee volunteerism is conducted in a manner that does not adversely impact the provision of utility services to our customers or results in additional cost to our customers. Time spent on volunteer activities is treated as regular payroll time, indivisible from other job-related activities for payroll purposes. Volunteer events that are not Eversource-sponsored or requested by Eversource, must occur outside of employees' regular workday.

a. The Company has not eliminated employee labor costs tied to supporting charitable activities during regular workdays. Eversource and our employees support many nonprofit organizations and programs that provide meaningful benefits to the Company's customers and the communities served. Employee engagement with customers and communities builds trust and confidence in utility operations, which is in the customer interest. In addition, this community engagement encourages employees to continue to support volunteer activities outside of normal working hours providing additional benefits to the communities the Company serves.

b. Refer to EOE-006, Attachment 1, for the total volunteer hours and associated labor costs Eversource employees committed to support charitable activities during each year 2020 through 2025.

Date Filed: September 01, 2026

Witness: Ned W. Allis, Edward A. Davis, Kimberly R. Parsons, Ann Bulkley and Ampara Nieto
Request from: Office of Consumer Counsel

Question:

Workpapers. Please provide all workpapers the Company utilized in preparing its schedules, if not previously filed with PURA. Provide the workpapers in electronic format, with all formulas and calculations intact.

Response:

Please refer to the Attachments listed below for the requested workpapers:

- OCC-365, Attachment 1, for workpapers used in the preparation of Exhibit CLP-RATES-2.

- OCC-365, Attachment 2 through OCC-365, Attachment 9, for workpapers used in the preparation of Exhibit CLP-DEPRECIATION-3 and CLP-DEPRECIATION-4.

- OCC-365, Attachment 10, for excel versions of Exhibit CLP-ROE-2 through CLP-ROE-12 with formulas and calculations intact. For all supporting workpapers to Exhibit CLP-ROE-2 through CLP-ROE-12, refer to OCC-365, Attachment 10 through 24.

- OCC-365, Attachments 25 and 26, for the workpapers to Exhibit CLP-ACOS-2.

- OCC-365, Attachment 27 through OCC-365, Attachment 37, for the workpapers to Exhibit CLP-MCOS-2.