Date Filed: August 28, 2026

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

Question:

Audit Fees. Refer to Exhibit CLP-REVREQ-1, page 68 lines 10-13.

a. Provide the calculations for the 2026 accrued audit engagement fees.
b. Provide the 2026 year-to-date actual audit fees.
c. Provide invoices, engagement letters, supporting the interim period and rate year amount.

Response:

a. Please refer to OCC-366, Attachment 1, for the calculation of the 2026 accrued audit engagement fees and build-up to the Rate Year Audit Fees expense included in the Company's cost of service.

   The original Audit Fee Rate Year amount was based on the estimated engagement fee of $4.565 million compiled at the time of the filing. The actual 2026 audit engagement fee is lower by $100,000 at $4.465 million. Additionally, the allocation percentage to CL&P changed to an actual allocation of 15.69 percent from the estimated allocation of 16.06 percent. The combination of these updates results in a reduction to the Audit Fee Rate Year amount of $33,000 to $684,000. The Company plans to update its cost of service in this case to reflect actual and known and measurable adjustments identified throughout the course of this proceeding in Late File Exhibit-001.

b. CL&P has incurred actual audit fees expense of $338,380 through June 2026 YTD.

c. Please refer to OCC-366, Attachment 2 CONFIDENTIAL, for the engagement letter and OCC-366, Attachment 3 CONFIDENTIAL, for the first billing invoice for the 2026 audit.

Date Filed: August 28, 2026

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

Question:
Audit Fees. Refer to WP C-3.2. Provide the calculations showing how the Rate Year 1 Adjustment was derived.

Response:

Please refer to the Company's response to OCC-366[i].

Prior Referenced Response:

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[i] OCC-366 Question:
Audit Fees. Refer to Exhibit CLP-REVREQ-1, page 68 lines 10-13.
a. Provide the calculations for the 2026 accrued audit engagement fees.
b. Provide the 2026 year-to-date actual audit fees.
c. Provide invoices, engagement letters, supporting the interim period and rate year amount.

OCC-366 Response:

a. Please refer to OCC-366, Attachment 1, for the calculation of the 2026 accrued audit engagement fees and build-up to the Rate Year Audit Fees expense included in the Company's cost of service.

   The original Audit Fee Rate Year amount was based on the estimated engagement fee of $4.565 million compiled at the time of the filing. The actual 2026 audit engagement fee is lower by $100,000 at $4.465 million. Additionally, the allocation percentage to CL&P changed to an actual allocation of 15.69 percent from the estimated allocation of 16.06 percent. The combination of these updates results in a reduction to the Audit Fee Rate Year amount of $33,000 to $684,000. The Company plans to update its cost of service in this case to reflect actual and known and measurable adjustments identified throughout the course of this proceeding in Late File Exhibit-001.

b. CL&P has incurred actual audit fees expense of $338,380 through June 2026 YTD.

c. Please refer to OCC-366, Attachment 2 CONFIDENTIAL, for the engagement letter and OCC-366, Attachment 3 CONFIDENTIAL, for the first billing invoice for the 2026 audit.

Date Filed: August 26, 2026

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

Question:

Bank Fees and Debt Service Charges. Refer to WP C-3.3. Provide the actual amounts in the same format for each of the years 2021, 2022, 2023, 2024, 2025 and the rate year including the amounts of rating agency fees that are mentioned on Exhibit CLP-REVREQ-1, page 69, lines 11-12.

Response:

Please refer to OCC-368, Attachment 1, for the actual amounts of Bank Fees and Debt Service Charges for each of the years 2021 through 2025 and the Rate Year including rating agency fees.

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:

Employee Variable Compensation. Refer to Schedule C-3.6. Provide the amount included in the Rate Year 1 related to financial goals.

Response:

Please refer to the Company's response to information request OCC-289[i].

There is no employee that is paid for variable compensation on the basis of achievement of corporate financial performance goals, aside from the Eversource Energy Chief Executive Officer and the Chief Financial Officer. In its initial filing in this docket, the Company has 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.

Depending on their position, individual employees may have specific performance goals that pertain to financial metrics such as budget control, cost containment or efficiency improvement. These types of financial metrics work to the direct benefit of customers in terms of controlling the cost of service that will be recovered through rates. There are no employee-specific financial metrics that are tied to corporate financial performance goals, such as earnings, earnings per share, dividends per share or credit rating or other similar goals related to investor results.

Prior Referenced Response:

[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.

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:

Executive Variable Compensation. Refer to Schedule C-3.7. Provide the amount included in the Rate Year 1 related to financial goals.

Response:

Please refer to the Company's response to information request OCC-289[i].

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*. The Company proactively removed the variable pay component for the CEO and CFO from the cost of service presented in this case, and so therefore there is nothing in the Rate Year related to financial goals.

Prior Referenced Response:

[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.

Date Filed: August 26, 2026

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

Question:

Computer Services. Refer to WP C-3.8.

a. Provide the actual amounts in the same format for each of the years 2021, 2022, 2023, 2024, 2025 and the rate year.
b. Confirm that the Rate Year 1 adjustments are for inflation only.

Response:

a. Please refer to OCC-371, Attachment 1, for the actual amounts of Computer Services in each of the years 2021 through 2025 and the Rate Year.

b. The Company escalated this schedule by only GDP-PI.

Date Filed: August 26, 2026

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

Question:

Employee Benefits. Refer to Exhibit CLP-REVREQ-3 line 27. Explain why the 2022 CY charge was negative.

Response:

The Calendar Year 2022 amount for the Employee Benefits schedule (C-3.12) in Exhibit CLP-REVREQ 3 (5 Year Schedule C-3.0) was ($6,197,000). Please refer to OCC-069, Attachment 1, for a detailed breakdown of each line item included in the schedule and how that amount was derived. Specifically, line 26 of OCC-069, Attachment 1, which is a ($51,271,000) net benefit for Pension, is the driver of the overall credit (negative) amount. This was primarily due to higher returns on assets exceeding interest and service costs and lower amortization of actuarial losses driven by actual asset gains in 2021 lowering the overall unamortized losses.

Date Filed: August 26, 2026

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

Question:

ESC Capital Funding. to Exhibit CLP-REVREQ-1, page 83 lines 1-21 through page 84 lines 1-2 and lines 11-15.

a. Explain why the Company replaced the weighted average of Eversource operating companies ROE with the Company's proposed ROE in this case.
b. Confirm that the ESC charge billed to CL&P in the rate year will be based on the weighted average of Eversource operating companies ROE.

Response:

a. First, the Eversource Energy Service Company ("ESC") makes significant capital investments, primarily IT infrastructure, on behalf of the operating companies it serves on a regular, ongoing basis. These investments are necessitated to: (1) enable business process improvements and new business capabilities via the implementation of new technology solutions; (2) improve customer interaction capabilities; (3) standardize collaboration and service technologies across the enterprise; and (4) maintain secure and supported technology solutions. These services would be costlier for customers if Connecticut Light & Power had to make these investments on its own. For example, the general ledger employed by each Eversource operating company resides with ESC's books. Were it not for this centralized service provided to the Company by ESC, the Company would need to develop and support its own general ledger, a prospect that would be costlier to customers. Therefore, it is beneficial to ratepayers that ESC continues to invest in a general ledger and other systems in the provision of essential services to the utilities it serves.

   Secondly, all capital, as discussed elsewhere in this proceeding, has a cost. However, ESC, as a quasi-regulated shared services company, does not have a simple cost of equity approved by a single regulator. Instead, to establish its ROE for purposes of calculating the revenue requirement necessary to support the capital investments ESC makes on behalf of its utilities, ESC uses a weighted average of the approved ROEs of each Eversource operating company it serves. The ESC ROE rate is calculated on an annual basis in January. The ROE rate is calculated by weighing the most recent allowed ROE of each Eversource regulated utility, based on the applicable allocation methodology and the prior year-end Plant balances of the applicable ESC projects. This is a reasonable, repeatable estimate of the cost of the capital necessary to provide cost effective and efficient services

across multiple jurisdictions. It is important to note that regardless of the methodology used to derive the ESC's ROE, the capital funding charged to CL&P is grounded in the ESC cost-causation principles and methodologies (as noted within, and in accordance with, the ESC cost allocation manual provided in EOE-066, Attachment 1) to ensure the ESC costs billed are appropriate and equitable based on the net assets from which each operating company benefits.

The Company replaced the weighted average of Eversource operating companies' ROE with the Company's proposed ROE in this case, which is consistent with prior rate case practice, because the Company's proposed ROE in this case reflects current market conditions and is the result of the extensive analysis performed by the Company's cost of capital witness. The approved ROEs of all Eversource operating companies that would be used to calculate ESC's ROE during the Rate Year (i.e., approved ROEs of the operating companies through 2028) are unknown and subject to change.

b. Yes, the Company confirms that the ESC charges billed to CL&P in the Rate Year will be based on the weighted average of Eversource operating companies' ROE. The weighted average of Eversource operating companies' ROE will be updated with the final PURA approved CL&P ROE on January 1, 2028.

Date Filed: August 28, 2026

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

Question:

Refer to Settlement Agreement Attachment 3, in Docket No. 17-10-46, and Exhibit CLP-REVREQ-3, in the current case. Provide explanations for the variances in spending between authorized and actual:

a. Compensation Payroll Expense. Explain the reason why the Company spent less than the 2020 amount authorized in 2021, 2022 and 2023.
b. Facilities Maintenance. Explain the reason why the Company spent less than the 2020 amount authorized in 2021, 2022, 2023 and 2024.
c. Field Operations (Overhead Lines-Operation & Maintenance) Explain why the Company spent significantly less that the amount authorized for 2020 in each of the years shown.
d. Field Operations (Underground Lines-Operation & Maintenance) Explain the reason why the Company spent less than the 2020 amount authorized in 2023, 2024 and 2025.
e. Human Resources, Education and Training. Explain the reason why the Company spent less than the 2020 amount authorized in 2021, 2023, 2024 and 2025.
f. Telecommunications. Explain why the Company did not spend the amount authorized for 2020 for each of the years shown.
g. Vegetation Management. Explain why the Company did not spend the amount authorized for 2020 for each of the years shown.
h. Materials and Supplies. Explain why the Company did not spend the amount authorized for 2020 for each of the years shown.
i. Corporate Communications. Explain why the Company did not spend the amount authorized for 2020 for each of the years shown.

Response:

The Company appreciates this question as it raises an interesting conceptual exercise, which is to evaluate the cost-of service approved for the Company in its most recent rate case (Docket No. 17-10-46), as compared to actual experience over the years subsequent to the rate case, presumably, in order to evaluate whether the overall "level and structure of rates" resulting from the prior ratemaking framework was "sufficient, but no more than sufficient, to allow [the company] to cover [it's] operating costs including, but not limited to, appropriate staffing levels, and capital costs, to attract needed capital and to maintain their financial integrity, and yet provide appropriate protection to the relevant public interests," as required by Connecticut statute (Conn. Gen. Stat.

16-19(e)(a)(4)). If this is the exercise, the comparative approach inherent in the question needs to be viewed with certain considerations in mind.

First, as an initial matter, Attachment 3, in Docket No. 17-10-46, is the result of a comprehensive consensus-based resolution of issues from the prior rate proceeding in that docket, i.e., it is not the Company's as-filed revenue requirement, fully reflecting its Test Year costs adjusted by known and measurable changes and other normalizing ratemaking protocols. It is an agreed-upon computation that is designed to establish a revenue level to cover a revenue requirement that is reasonably representative of the actual cost of service the Company is expected to experience in the Rate Year and on a going-forward basis. As a result, it cannot be considered on a piece-by-piece basis as the trade-offs inherent in a settled resolution have the potential to skew the comparison.

Second, as a general matter, the Company's costs are not recorded in the format presented in Exhibit CLP-REVREQ-3, and are not tracked in this way for regulatory or financial reporting purposes. Therefore, to present the summary cost information included in Exhibit CLP-REVREQ-3, in the initial rate filing, the Company had to undertake a labor-intensive process to assign actual Test Year operating costs to the categories shown in Schedule C-3.0. As part of this process, the Company reviewed the expenses recorded during the Test Year in order to classify the costs into each category shown on the referenced schedule. The Company provided this historical view for informational purposes, consistent with commitments made in prior settlement agreements (see, e.g., Docket No. 18-05-10). However, for years other than the Test Year, the data does not have the level of precision that is necessary for a specific item-by-item comparison between the settled resolution of the rate case in Docket No. 17-10-46, and the figures presented in Exhibit CLP-REVREQ-3, in this case.

With this context in mind, the comparative analysis of these schedules does not indicate total costs have fallen below the settled revenue requirement from Docket No. 17-10-46. The table below provides the holistic analysis of total O&M expense – on an "all-in" basis -- comparing Attachment 3 from the 2018 Settlement Agreement to the total O&M expense reported by the Company in Exhibit CLP-REVREQ-3, for each year 2021 through 2025.

Table 1
O&M Comparison for CL&P, Docket No. 17-10-46 to Docket No. 26-05-10
(in millions)

	2021	2022	2023	2024	2025
2018 Settlement Agreement Attachment 3 (DN 17-10-46)	$354.033	$354.033	$354.033	$354.033	$354.033
Exhibit CLP-REVREQ-3	$394.432	$385.805	$429.448	$438.164	$451.957
Increase from 2020 to 2025	**$40.399**	**$31.772**	**$75.415**	**$84.131**	**$97.924**

Date Filed: August 28, 2026

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

Question:

Refer to Exhibit CLP-REVREQ-3. Provide the following:

a. Compensation Payroll Expense. Explain the reason for the increased spending in 2024 and 2025 over the prior years.

b. Field Operations (Overhead Lines-Operation & Maintenance) Explain the reason for increase in spending in the Rate Year as this expense has declined from 2023-2025. Provide supporting documentation (invoices, contracts, quotes)

c. Employee Benefits. Explain why the expense was negative in CY 2022.

d. Materials and Supplies. Explain why the expense was negative in CY 2024.

e. Residual O&M. Explain why the expense was negative in CY 2024.

f. Vegetation Management. Explain the reason for the decrease in spending in 2025 over the prior years amounts.

g. Human Resources, Education and Training. Explain why this expense has declined each year from 2022-2025. Does the Company expect further decreases in the Rate Year? If not, explain why not.

h. Legal. Explain the reason for the increased spending in 2025 over the prior years and why the Company expects this level to continue in the Rate Year.

i. Field Operations (Underground Lines-Operation & Maintenance) Explain the reason the overall decline in spending during the years shown.

j. Field Operations (Underground Lines-Operation & Maintenance) Explain why the Company expects this expense to increase in the Rate Year. Provide supporting documentation (invoices, contracts, quotes)

Response:

As discussed in OCC-374, the amounts presented within Exhibit CLP-REVREQ-3 are not precise representations of actual costs (other than for the test year, calendar year 2025). The Company's actual costs are not recorded in the format presented within Exhibit CLP-REVREQ-3, and for the purposes of the rate case, the Company undertakes an extensive, labor-intensive process to assign the actual Test Year operating costs to each of the categories presented within Schedule C-3.0.

The Company is not able to undertake the same process to organize and re-categorize all actual costs for all other years included within CLP-REVREQ-3, which can produce some classification variances between the Test Year and all preceding years.

a. The Company's payroll data consists of hundreds of thousands of individual transactions that are unique. The payroll data fluctuates each year as a function of numerous conditions that affect the number of positions, FTE headcount, categories of employees, the percentages and timing of merit increases, hiring processes and the amount of labor allocated to CL&P. A contributing factor for the increased spending in 2024 and 2025 is due to the increase in non-storm overtime payroll, as identified in OCC-051, Attachment 1. In addition, the Company's policy shift in non-storm field-related work from contractor crews to internal crews as discussed in subpart (b), resulted in an increase in internal payroll costs in 2024 and 2025, with a reduction in outside vendor costs. Further, the total payroll expense proposed in this case is derived through an independent evaluation calculating a normalized Test Year level, utilizing actual employee salary information and FTE headcount as of the end of the Test Year. Please refer to OCC-332, for greater detail regarding how this analysis is performed.

b. The decline in Field Operations (Overhead Line – Operation & Maintenance) expenses from 2023 to 2025 is primarily due to the Company's policy shift to significantly reduce the number of contractor dock crews working on the system. The 2025 Test Year reflects a typical level of Field Operations – Overhead costs. Excluding the change in policy, the Company has experienced an overall increase in Field Operation - Overhead expenses during the 2023–2025 period. Therefore, applying GDP inflation to the Field Operation – Overhead Test Year expenses is a reasonable method to estimate costs into the Rate Year.

c. Please refer to the Company's response to OCC-372, for an explanation regarding the overall credit (negative) amount for Employee Benefits Schedule in CY 2022.

d. The Materials and Supplies schedule contains "Miscellaneous Distribution Expense Capitalization" (MDEC) overhead credits that are used to offset a portion of expenses related to CL&P's capitalized construction activities. For the period 2021 to 2024, the Company experienced an increased level of capitalized expense, thereby increasing the associated credits (negative) in the Materials and Supplies schedule.

e. The Company performed a detailed review of the Test Year data in preparing the cost of service. This detailed review is not performed for historical years where that data does not impact the Company's Test Year, nor the proposed cost of service for the Rate Year. For purposes of this response, the Company identified two primary drivers. First, the O&M residual schedule contains a negative -$2M dollar credit in 2024, related to distribution substation work that generally would have been moved to the Field Operations O&M schedules had a detailed analysis been performed, and also, a negative credit of -$7M

dollars related to an "Administrative Salaries & Expense" overhead, cost element "ZAS." During the 2025 Test Year, the Company performed the analysis of allocating portions of this credit to the appropriate schedules throughout the cost of service; however this level of analysis is not performed for historical years.

f. The decrease in spending in 2025 is attributable to the optimization of O&M throughout Connecticut Operations, during which time the Vegetation Management spending was reduced to the rate-recoverable amount.

g. Beginning in 2024, the Company undertook an effort to minimize the use of contractors with regard to Company-staffing responsibilities. Oftentimes, outside contractor services require payment of a fee for placement of staffing needs in addition to hourly charges for the contracted resources. As a result, the Company has shifted to utilizing more internal full-time employees, which enabled the Company to reduce the cost of Company staffing responsibilities.

h. The increase in legal service costs in 2025 over the prior years is related to additional legal support for CT PURA dockets and appeals; executive order legal analysis and guidance; and increased collections activities. Given the nature of the changes in the requirements for compliance, collections and regulatory participation, among other factors, these costs are expected to remain at least consistent with current (2025) levels. As a result, the level of legal fees in 2025 is representative of the legal expense that the Company expects to incur routinely due to the increased number of CT regulatory proceedings, continued collections activities and the rising cost of legal service providers.

i. The decline in Field Operations (Underground Line – Operation & Maintenance) expenses is attributable to three factors. First, the Company's policy adjustment to reduce the number of contractor dock crews occurred prior to 2025, making 2025 representative of a typical level of annual contractor expenses. Second, the Company has increased the quantity of transformers it purchases. Transformers are capitalized and any associated labor is accounted for as a credit to Field Operation expenses. Third, the Company has experienced an increase in the number of reimbursable damage claims. Damage claims are credits applied to Field Operations expenses.

j. The level of Field Operations (Underground Line – Operation & Maintenance) expenses, excluding the items referenced in subpart (i) have gradually increased. To normalize this amount, the Company has reasonably applied GDP inflation to the normalized 2025 Test Year Pro Forma.

Date Filed: August 28, 2026

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

Question:

Insurance. Refer to WP C-3.19.

a. Provide documentation supporting the general liability, workers compensation premium and the public liability expense Rate Year adjustments (quotes, invoices, etc.)
b. Provide the loyalty credits received in each of the years 2021, 2022, 2023, 2024, and 2025.
c. Provide the actual amount of insurance expense, by insurance type shown for each year 2021, 2022, 2023, 2024, 2025, and included in the Rate Year.

Response:

a. Please refer to OCC-376, Attachment 1, for the calculation of the Rate Year expense of general liability, workers compensation premium, and public liability expense. Please refer to OCC- 376, Attachment 2 CONFIDENTIAL, for the documentation supporting the general liability, workers' compensation premium and public liability Rate Year adjustments. In preparing this response, the Company identified a $3,000 downward adjustment to the Workers Compensation Premium Test Year Pro Forma amount that was included in the Rate Year, and will reflect this adjustment in the next cost of service update.

b. Please refer to OCC-376, Attachment 3, specifically line 29 for the loyalty credits received for years 2021 through 2025.

c. Please see OCC-376, Attachment 3, for the actual amount of insurance expense by type for years 2021 through 2025 and the Rate Year.

Date Filed: August 28, 2026

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

Question:

Vegetation Management. Refer to WP C-3.31.

a. Provide the actual amounts in the same format for each of the years 2021, 2022, 2023, 2024, 2025 and the Rate Year.
b. Provide an explanation and calculations showing how each rate year adjustment was derived.
c. Provide documentation (contracts, invoices, quotes) supporting each of the Rate Year increases in Column E.

Response:

a. Please refer to OCC-377, Attachment 1, for the actual amounts provided for each of the years 2021-2025 and the Rate Year:

b. Please refer to WP C-3.31, columns I, K, and M. The calculations for the Rate Year adjustments (column M) were derived by subtracting the Rate Year 1 Ending 6/30/28 amount (column K) by the Test Year Pro Forma amount (Column I).

c. Please refer to the response to OCC-102[i] for the drivers of the proposed increases from the test year to the proposed budget in the Rate Year. The Company is currently under the final year of a four-year contract covering the term 2023-2026. Contracts, invoices, and quotes cannot be provided for the proposed Rate Year ending 6/30/2028. In May 2026, the Company commenced the RFP process for the next multi-year contract commencing January 1, 2027. Vendors are currently preparing their bid submissions. The Company anticipates finalizing its VMP contract by November 2026 and will update its proposed VMP work plan in this case based on that final contract pricing (Exhibit CLP-VMP-1, page 39, lines 11-16).

Prior Referenced Response:

[i] OCC-102 Question:

(VMP/Budget)
Provide a budget breakdown, including allocation and actuals, for prior years, across the same line items provided in the proposed program budget for 2027 as outlined in Exhibit CLP-VMP-2 page 25 of 29 (noting that there is a VMP costs by program component on page 26 of Exhibit CLP-VMP-1, but it does not use all the same line items making

comparison a challenge).

a. For each line item with an increase in the proposed 2027 from the actual 2025 expenditure, explain and qualify all the drivers of the proposed increase.
b. The 2027 budget breakdown, provided on Exhibit CLP-VMP-2 page 25 of 29, totals 89.6mill, the same as the total request in the . What will the contribution from Frontier of 13.5M be spent on?
c. Please provide the Company's analysis demonstrating that the proposed budget does not result in diminishing returns each year?
d. Provide any analyses comparing the benefits achieved during the initial ETT cycle to those achieved during subsequent cycles.

OCC-102 Response:

Please refer to Exhibit OCC-102, Attachment 1, for the requested breakdown of the 2025 cost (Exhibit CLP-VMP-1, page 26) and the proposed budget for 2027 (Exhibit CLP-VMP-2, page 25).

a. The following program components are new programs and do not have a direct Test Year comparison: Risk Tree Removals ("RTR"), Reliability Tree Work ("RTW"), and LiDAR.

   The following programs had increases from the Test Year actual in 2025 to the proposed budget in 2027:

   - The Roadside Schedule Maintenance increase reflects the estimated costs for a four-year scheduled maintenance cycle with contractor increases due to inflation. The proposed plan shifts away from prioritization and field assessment towards a strategy of maintaining the entire circuits all at once. This approach is driven by the LiDAR pilot results showing high levels of vegetation encroachment 3 years post trimming on circuits due for scheduled maintenance the following year. The budget was developed using cost per mile estimates that include contractor rate increases. Actual costs will be updated at the completion of the current RFP for 2027-2030 vegetation management pricing.

   - The RTR budget is converted funds from previous Enhanced Tree Removal ("ETR") capital dollars to expense dollars.

   - Distribution Rights-of-Way ("D ROW") is being funded with previous Customer Focus Enhanced Tree Trimming ("ETT") and Expense funds to support the scheduled distribution ROWs cycle for side trimming and brush control, including maintenance ETT where ETT specification was achieved.

   - Emergency is a planned budget to cover blue sky emergency tree contractor call outs to outage and non-outage tree OMS events. The 2027 proposed budget is an increase over the 2025 actual, however the proposed budget has remained steady at $2,000,000 for several years. The emergency program spend is highly weather dependent and the budget must account for busier years.

   - Vines was increased to allow for two years of backbone circuit miles to be treated instead of one year. The circuit backbones that are not due for mid-cycle or scheduled maintenance will be treated for vines each year. Through this approach, all backbone miles will be covered for vine treatment every year.

   - Emergent Work has been increased to support the volume of customer and tree warden inquiries regarding dead and declining trees and in anticipation of increased tree stress and mortality due to beech leaf disease and spotted lanternfly.

- Mid-Cycle is a historic program that is being funded again given the results of the LiDAR analysis. The LiDAR analysis shows there is encroachment across the system that should be addressed sooner due to consent limitations and varying tree growth rates. The program will support hot spot trimming across approximately 1,000 to 1,200 miles of backbone each year.

- CT DOT Program is moving from Capital to Expense and has increased due to projected increases in contractor costs.

- LiDAR is a new remote sensing technology program that will facilitate the annual collection of ground-based LiDAR collection of the upcoming year's scheduled maintenance circuits as well as off-cycle backbone miles for Midcycle and RTW prioritization. This program has been added following a successful pilot of ground based LiDAR highlighting how this data-driven approach can improve prioritization of the VMP.

- Other expenses has been increased to support Energy Saving Trees Arbor Day locations, right-tree, right-place education, transformer enclosure maintenance, and other smaller programs.

b. Please refer to Exhibit CLP-VMP-1 at page 44 on lines 16-21. The Company is presenting the total VMP annual budget that aligns with its workplan. However, a portion of this annual budget will be recovered from Frontier Communications. Pursuant to the agreement between Eversource and Frontier Communications, the Company is reimbursed for 15 percent of all vegetation management O&M costs. This reduces the total annual VMP costs to be recovered from customers in base rates from $89.6 million to approximately $77 million.

c. The nature of utility vegetation management is to remove and maintain encroaching vegetation within defined and approved specifications along the electric system to maintain system reliability; however, due to the natural system in which the VMP operates, and the continual growth of vegetation in CT, the cost of maintaining the encroachment is incurred annually through the Scheduled Maintenance Trimming ("SMT") program. Trees removed through the proposed Risk Tree Removal ("RTR") and Reliability Tree Work ("RTW") programs would no longer need to be maintained in future cycles and would not result in diminishing returns.

d. Please refer to Exhibit CLP-VMP-4. The University of Connecticut 2022 Study, A Statistical Framework for Evaluating the Effectiveness of Vegetation Management in Reducing Power Outages Caused during Storms in Distribution Networks, demonstrates that, "enhanced vegetation management is particularly helpful in reducing trouble spots for lower severity storms, with reductions between 45.8% and 63.8%, and substantially reduces trouble spots during the most severe events when vegetation management is particularly comprehensive, demonstrating a 37.3% reduction when compared with circuits with little to no enhanced tree trimming." (Exhibit CLP-VMP-4, at 15). The reliability improvements indicated were observed in individual storm events as well as in annual totals. The University of Connecticut 2022 study further elaborates that, "this analysis provides a better understanding of how more rigorous vegetation management standards (applying ETT) help reduce outages at an individual event level, for both the more frequent events and those less frequent, stronger storms, which may also occur more frequently in the future due to climate change." (id.).

The Company's redesigned RTW program will allow the Company to address the locations on scheduled circuits where overhang and ETT clearances were not previously achieved on the portion of those circuits

that serve the most customers and are highly susceptible to tree-related outages, particularly in relation to circuit backbones that were addressed through the ETT program over 20 years ago.

Please refer to Exhibit CLP-VMP-2, on page 19, where the Company summarized aspects of the RTW program. Previous ETT programs between 2004 and 2026 did not allow for previously completed zones to be readdressed if full clearance was limited by permissions. The RTW program will be key in preventing vegetation outages from outside zone overhanging limb fall-in and inside zone tree fall-in on high priority line segments with the goal of achieving clearance of 10 ft of vegetation from ground to sky where permission allows. By targeting the zones with overhang that serve the highest number of customers through the RTW program, risk will be mitigated.

Date Filed: August 26, 2026

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

Question:

Vegetation Management. Refer to CLP-REVREQ-1 pages 113-115. Will the increases in vegetation management spending reduce future storm recovery costs? If so, has the company reflected the reductions in the revenue requirement for such savings? Identify the estimated savings and where they are reflected. If none are reflected, explain why not.

Response:

No, the company cannot quantify the reduction in future storm recovery costs that may be attributed to increases in Vegetation Management Spending due to the variability in the frequency and severity of storm events and the resulting impacts to the vast expanse of Connecticut roadside forests and resulting impacts to the distribution system. However, the changes to the VMP will directly benefit customers through maintaining and improving system performance on blue sky days (i.e., under normal operations) and during storm events.

Please refer to the Company's response to information request OCC-102[i], which quantifies and qualifies each proposed program budget increase from the Test Year to the Rate Year, and CLP-VMP-2, at pages 18-20, for the justification of how each proposed program (e.g., Scheduled Maintenance Trimming, Reliability Tree Work, and Reliability Tree Removals) may prevent tree-related outages and the associated percentage of tree-related outages that may be mitigated through each program.

In addition to the program justifications provided in CLP-VMP-2, transitioning from a targeted 4-year cycle to trimming every mile on the 4-year cycle under the Scheduled Maintenance Trimming program will more uniformly assist Electric Operations in assuring that infrastructure is unencumbered by vegetation near the lines, facilitating their ability to find and repair issues when an outage does occur. More uniform clearances will also assist Engineering as it evaluates outage mitigation initiatives, as well as providing a better foundation for vegetation management conditions pre- and post-storm.

Prior Referenced Response:

[i] OCC-102 Question:
(VMP/Budget)

Provide a budget breakdown, including allocation and actuals, for prior years, across the same line items provided in the proposed program budget for 2027 as outlined in Exhibit CLP-VMP-2 page 25 of 29 (noting that there is a VMP costs by program component on page 26 of Exhibit CLP-VMP-1, but it does not use all the same line items making comparison a challenge).

a. For each line item with an increase in the proposed 2027 from the actual 2025 expenditure, explain and qualify all the drivers of the proposed increase.
b. The 2027 budget breakdown, provided on Exhibit CLP-VMP-2 page 25 of 29, totals 89.6mill, the same as the total request in the . What will the contribution from Frontier of 13.5M be spent on?
c. Please provide the Company's analysis demonstrating that the proposed budget does not result in diminishing returns each year?
d. Provide any analyses comparing the benefits achieved during the initial ETT cycle to those achieved during subsequent cycles.

OCC-102 Response:
Please refer to Exhibit OCC-102, Attachment 1, for the requested breakdown of the 2025 cost (Exhibit CLP-VMP-1, page 26) and the proposed budget for 2027 (Exhibit CLP-VMP-2, page 25).

a. The following program components are new programs and do not have a direct Test Year comparison: Risk Tree Removals ("RTR"), Reliability Tree Work ("RTW"), and LiDAR.

   The following programs had increases from the Test Year actual in 2025 to the proposed budget in 2027:

   - The Roadside Schedule Maintenance increase reflects the estimated costs for a four-year scheduled maintenance cycle with contractor increases due to inflation. The proposed plan shifts away from prioritization and field assessment towards a strategy of maintaining the entire circuits all at once. This approach is driven by the LiDAR pilot results showing high levels of vegetation encroachment 3 years post trimming on circuits due for scheduled maintenance the following year. The budget was developed using cost per mile estimates that include contractor rate increases. Actual costs will be updated at the completion of the current RFP for 2027-2030 vegetation management pricing.
   - The RTR budget is converted funds from previous Enhanced Tree Removal ("ETR") capital dollars to expense dollars.
   - Distribution Rights-of-Way ("D ROW") is being funded with previous Customer Focus Enhanced Tree Trimming ("ETT") and Expense funds to support the scheduled distribution ROWs cycle for side trimming and brush control, including maintenance ETT where ETT specification was achieved.
   - Emergency is a planned budget to cover blue sky emergency tree contractor call outs to outage and non-outage tree OMS events. The 2027 proposed budget is an increase over the 2025 actual, however the proposed budget has remained steady at $2,000,000 for several years. The emergency program spend is highly weather dependent and the budget must account for busier years.
   - Vines was increased to allow for two years of backbone circuit miles to be treated instead of one year. The circuit backbones that are not due for mid-cycle or scheduled maintenance will be treated for vines each year. Through this approach, all backbone miles will be covered for vine treatment every year.
   - Emergent Work has been increased to support the volume of customer and tree warden inquiries regarding dead and declining trees and in anticipation of increased tree stress and mortality due to beech leaf disease and spotted lanternfly.

- Mid-Cycle is a historic program that is being funded again given the results of the LiDAR analysis. The LiDAR analysis shows there is encroachment across the system that should be addressed sooner due to consent limitations and varying tree growth rates. The program will support hot spot trimming across approximately 1,000 to 1,200 miles of backbone each year.
- CT DOT Program is moving from Capital to Expense and has increased due to projected increases in contractor costs.
- LiDAR is a new remote sensing technology program that will facilitate the annual collection of ground-based LiDAR collection of the upcoming year's scheduled maintenance circuits as well as off-cycle backbone miles for Midcycle and RTW prioritization. This program has been added following a successful pilot of ground-based LiDAR highlighting how this data-driven approach can improve prioritization of the VMP.
- Other expenses has been increased to support Energy Saving Trees Arbor Day locations, right-tree, right-place education, transformer enclosure maintenance, and other smaller programs.

b. Please refer to Exhibit CLP-VMP-1 at page 44 on lines 16-21. The Company is presenting the total VMP annual budget that aligns with its workplan. However, a portion of this annual budget will be recovered from Frontier Communications. Pursuant to the agreement between Eversource and Frontier Communications, the Company is reimbursed for 15 percent of all vegetation management O&M costs. This reduces the total annual VMP costs to be recovered from customers in base rates from $89.6 million to approximately $77 million.

c. The nature of utility vegetation management is to remove and maintain encroaching vegetation within defined and approved specifications along the electric system to maintain system reliability; however, due to the natural system in which the VMP operates, and the continual growth of vegetation in CT, the cost of maintaining the encroachment is incurred annually through the Scheduled Maintenance Trimming ("SMT") program. Trees removed through the proposed Risk Tree Removal ("RTR") and Reliability Tree Work ("RTW") programs would no longer need to be maintained in future cycles and would not result in diminishing returns.

d. Please refer to Exhibit CLP-VMP-4. The University of Connecticut 2022 Study, A Statistical Framework for Evaluating the Effectiveness of Vegetation Management in Reducing Power Outages Caused during Storms in Distribution Networks, demonstrates that, "enhanced vegetation management is particularly helpful in reducing trouble spots for lower severity storms, with reductions between 45.8% and 63.8%, and substantially reduces trouble spots during the most severe events when vegetation management is particularly comprehensive, demonstrating a 37.3% reduction when compared with circuits with little to no enhanced tree trimming." (Exhibit CLP-VMP-4, at 15). The reliability improvements indicated were observed in individual storm events as well as in annual totals. The University of Connecticut 2022 study further elaborates that, "this analysis provides a better understanding of how more rigorous vegetation management standards (applying ETT) help reduce outages at an individual event level, for both the more frequent events and those less frequent, stronger storms, which may also occur more frequently in the future due to climate change." (id.).

The Company's redesigned RTW program will allow the Company to address the locations on scheduled circuits where overhang and ETT clearances were not previously achieved on the portion of those circuits that serve the most customers and are highly susceptible to tree-related outages, particularly in relation to circuit backbones that were addressed through the ETT program over 20 years ago.

Please refer to Exhibit CLP-VMP-2, on page 19, where the Company summarized aspects of the RTW program. Previous ETT programs between 2004 and 2026 did not allow for previously completed zones to be readdressed if full clearance was limited by permissions. The RTW program will be key in preventing vegetation outages from outside zone overhanging limb fall-in and inside zone tree fall-in on high priority line segments with the goal of achieving clearance of 10 ft of vegetation from ground to sky where

permission allows. By targeting the zones with overhang that serve the highest number of customers through the RTW program, risk will be mitigated.

Date Filed: August 28, 2026

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

Question:

Employee Benefits. Refer to WP C-3.12 page 1 of 12. Provide the actual amounts in the same format for each of the years 2021, 2022, 2023, 2024, 2025 and the rate year.

Response:

Please refer to OCC-379, Attachment 1, for the actual Employee Benefits amounts in same format as WPC-3.12, page 1 of 12 for the years 2021 through 2025, and the Rate Year.

Date Filed: August 28, 2026

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

Question:

Employee Benefits. Refer to WP C-3.12, page 2 of 12. Explain and provide the calculations for the proforma and Rate Year adjustments.

Response:

The CL&P and EESCO Test Year pro forma healthcare expense was calculated using the 2026 working rates, or cost per employee, and applying them to actual employee healthcare plan elections as of 12/31/2025. Please refer to OCC-380, Attachment 1, Pages 2 to 4 for the Medical, Dental, and Vision calculations showing the annual cost per employee and the actual plan elections as of 12/31/2025 for both Non-Represented and Represented Employees. For CL&P, this resulted in total healthcare expense of $33,261,483, which is then multiplied by the O&M rate of 47.64% to calculate $15,845,771 after capitalization as shown on OCC-380 Attachment 1, Page 1, line 16. This amount also agrees to WP C-3.12, page 2, line 23. For EESCO, the total healthcare expense of $89,350,244 was multiplied by the M9C rate code, using the Miscellaneous Labor methodology for EESCO employees to calculate the amount attributed to CL&P. This product of $15,957,954 was then multiplied by the O&M rate of 71.93% to calculate EESCO healthcare expense of $11,478,556 after capitalization as shown on OCC-380, Attachment 1, Page 1, line 23. This amount also agrees with WP C-3.12, page 2, line 30.

The CL&P and EESCO Rate Year healthcare expense, for July 2027 through June 2028, was calculated using the same method as the Test Year using 2026 working rates and 12/31/25 actual employee healthcare plan elections. Next, the amount was inflated using healthcare escalation rates (i.e., medical, dental, and vision) as shown in table 13 of Exhibit CLP-EMPLOYEE-1. Those rates are:

- o Medical/Rx – 11.1%
- o Dental – 4.5%
- o Vision – 4.0%

Please refer to OCC-380, Attachment 1, Pages 6 to 8 for the Medical, Dental, and Vision calculations showing the annual cost per employee and the actual plan elections as of 12/31/2025 for both Non-Represented and Represented Employees, escalated for the Rate Year. For CL&P, this resulted in total healthcare expense of $38,885,560, which was then multiplied by the O&M rate of 47.64% to calculate $18,525,081 after capitalization as shown on OCC-380, Attachment 1,

Page 5, line 16. This amount also agrees to WP C-3.12, page 2, line 23. The approximately $2,679,000 Rate Year adjustment is the difference between the Rate Year and Test Year Pro Forma amounts.

For EESCO, the total healthcare expense of $104,437,336 was multiplied by the M9C rate code, using the Miscellaneous Labor methodology for EESCO employees to calculate the amount attributed to CL&P. This product of $18,652,508 was then multiplied by the O&M rate of 71.93% to calculate the Rate Year EESCO healthcare expense of $13,416,749 after capitalization. This amount also agrees with WP C-3.12, page 2, line 30. The approximately $1,938,000 Rate Year adjustment is the difference between the Rate Year and Test Year Pro Forma amounts.

Date Filed: August 28, 2026

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

Question:

Regulatory Assessments. Refer to Exhibit CLP-REVREQ-1, page 102 Table 9.
Provide the 2026 actual quarterly information in the same format.

Response:

Please refer to the table below for all received invoices in 2026.

Assessment	Bill ID	Amount	CL&P D (%)	CL&P D ($)
March 2026	DEP446875	$3,756,901	74.71%	$2,806,781
June 2026	DEP455253	$3,866,324	74.71%	$2,888,531
Total				$5,695,312

Date Filed: August 26, 2026

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

Question:

Storms: Catastrophic Strom Reserve Accrual. Refer to WP C-3.26. Are the amounts on lines 28-32 nominal amounts or inflated to 2028 dollars? If they are inflated, provide the nominal amounts for each of the years shown.

Response:

The amounts on lines 28 through 32 in WP C-3.26 represent nominal amounts for Catastrophic Storm costs between 2021 and 2025. The Company did not inflate these amounts as they are only used for informational purposes. As noted in the Company's testimony in Exhibit CLP-REVREQ-1, although the Company's nominal average annual catastrophic storm activity is approximately $151.5 million per year, the Company is proposing base rate catastrophic storm reserve funding of $60 million which is approximately the same level of funding for catastrophic storm reserve funding as exists today, recognizing that the annual level of activity is variable and difficult to predict.

Date Filed: August 26, 2026

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

Question:

Non-Catastrophic Storm Calculation. Refer to Exhibit CLP-REVREQ-1 page 109.

a. Explain the basis for inflating the historical years dollars to 2028 dollars.
b. State whether this approach was used by the Company in its previous rate case for non-catastrophic storm expense.
c. Identify all other expenses in the revenue requirement that the company inflated the historical dollars for utilizing an average in deriving the rate year amount.

Response:

a. When the Company developed its cost of service for the Rate Year, the Company utilized the actual Test Year costs for the majority of the expense items and adjusted those costs for known and measurable changes through the Rate Year. Most expenses did not contemplate a historical average since the level of activity for many expenses remain relatively stable. However, the costs for that same level of activity are subject to inflationary pressures and expenses incurred five years ago may not be indicative of the cost of the same activity in the Rate Year due to those inflationary pressures.

   For the level of non-catastrophic storms expense included in the cost of service, the Company has proposed a treatment that acknowledges that storm activity can vary significantly year over year in ways other expenses do not. In order to account for this variability in a cost component that will be fixed in the Company's base distribution rates, the Company utilized a five-year average of non-catastrophic storm expenses as the baseline. It would not be appropriate to simply take the historical actuals and average them because as indicated previously the expenses incurred five years ago may not be indicative of the cost of the same activity in the Rate Year due to inflationary pressures. Therefore, the Company has inflated the historical dollars using the Gross Domestic Product – Price Index ("GDP-PI") prior to averaging to ensure the average non-catastrophic storm expenses reflect what the Company would expect to incur in terms of Rate Year dollars.

b. The Company is continuously updating and evaluating its approach to all cost categories within the cost of service. The Company's proposed treatment to calculate the representative level of non-catastrophic storm expenses included in its cost of service is an enhancement to the approach previously utilized.

c. The Company utilized the same approach of inflating historical dollars through the Rate Year for the Pre-Staging Accrual in Schedule C-3.27 for the same reasons noted in part (a) of this response.

Date Filed: August 28, 2026

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

Question:

Vehicle Expenses. Refer to WP C-3.32. Provide documentation supporting the Rate Year adjustment for insurance. (quote, invoices)

Response:

The insurance cost on Line 28 of the Vehicle Schedule WP 3.32 for the Rate Year is calculated by taking the Test Year amount and applying a known and measurable auto liability insurance increase percentage based on a two-year renewal agreement effective May 2026. Refer to the supporting calculation below for the Rate Year Insurance Cost.

Test Year Pro Forma	Interim Adj. 1/1/26 to 6/30/27 (a)(b)	Interim Period Amount	Rate Year Adj. 7/1/26 to 6/30/27 (a)(c)	Rate Year Amount
$663,958	$99,594	$763,552	$76,355	$839,907

(a) The Interim and Rate Year adjustments reflect a 10 percent annual increase in auto insurance. Please refer to OCC-384, Attachment 1 CONFIDENTIAL, for the Multi-Year Rating Agreement with Liberty Mutual Insurance that states the policy increase percentage.

(b) The Interim Period adjustment represents an annual 10 percent increase in auto insurance over 18 months ((10% / 12 months) x 18 months in the Interim Period).

(c) The Rate Year adjustment represents an annual 10 percent increase in auto insurance over 12 months ((10% / 12 months) x 12 months in the Rate Year).

Date Filed: August 28, 2026

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

Question:

Deferred Environmental Remediation. Refer to WP C-3.36 page 2 of 11.

a. Is the Company planning to update this WP in its late filed exhibits to reflect actual 2026 amounts? If not, explain why not.
b. Update the WP to include 2026 year to date actuals.

Response:

a. The Company plans to update its cost of service in this case to reflect updated 2026 actuals and known and measurable adjustments through the end of the Rate Year prior to the close of the evidentiary record and will reflect any changes in a cost of service update filed in Late File Exhibit-001. The Company also plans to file all supporting documentation for 2026 actual deferred environmental remediation costs included within the cost of service update. By November 2026, the Company intends on filing invoices supporting actual costs through June 30, 2026. The Company will endeavor to file another update reflecting more recent actuals prior to hearings.

b. Please refer to OCC-385, Attachment 1, which updates WP C-3.36, page 2 to reflect preliminary actual activity through June 30, 2026 and the projected activity from July 2026 through June 2027. The annual amortization changed to $2,770,000 from $2,676,000.

Date Filed: August 28, 2026

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

Question:

Third Party Make Ready Pole Work. Refer to WP C-3.36 page 3 of 11.

a. Is the Company planning to update this WP in its late filed exhibits to reflect actual 2026 amounts? If not, explain why not.
b. Update the WP to include 2026 year to date actuals.

Response:

a. The Company plans to update its cost of service in this case to reflect updated 2026 actuals and known and measurable adjustments through the end of the Rate Year prior to the close of the evidentiary record and will reflect any changes in a cost of service update filed in Late File Exhibit-001. The Company also plans to file all supporting documentation for 2026 actual deferred third party make ready pole work costs included within the cost of service update. By November 2026, the Company will file supporting documentation supporting actual costs through June 30, 2026. The Company will endeavor to file another update reflecting more recent actuals prior to hearings.

b. Refer to OCC-386, Attachment 1, which updates WP 3.36, page 3 to reflect preliminary actual activity through June 30, 2026 and the projected activity from July 2026 through June 2027. The annual amortization changed to $5,672,000 from $5,895,000.

Date Filed: August 28, 2026

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

Question:

C&LM Gross Earnings Tax Liability. Refer to WP C-3.36 page 6 of 11.

a. Is the Company planning to update this WP in its late filed exhibits to reflect actual 2026 amounts? If not, explain why not.
b. Update the WP to include 2026 year to date actuals.

Response:

The amount shown in WP C-3.36 page 6 of 11, line 18 of ($6,623,000) reflects known future actual costs that will be recorded during the time period 1/1/26 – 6/30/27. The amount is derived from Docket 17-10-46 WP C-3.39 page 4 of 4, line 21. The amount of ($62,655,000) (Conservation and Load Management (C&LM) calendar year revenues subject to Gross Earnings Tax) is multiplied by the effective overall Gross Earnings Tax rate of 7.047% on line 27 to arrive at an annual amount of ($4,415,000). The annual amount of ($4,415,000) pro-rated for the 18 month interim period 1/1/26 – 6/30/27 (stopping when new base distribution rates take effect on July 1, 2027 and the C&LM Gross Earnings Tax Liability will no longer accrue) is ($6,623,000).

Date Filed: August 28, 2026

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

Question:

Fee Free. Refer to WP C-3.36 page 7 of 11.

a. Is the Company planning to update this WP in its late filed exhibits to reflect actual 2026 amounts? If not, explain why not.
b. Update the WP to include 2026 year to date actuals.

Response:

a. The Company plans to update its cost of service in this case to reflect updated 2026 actuals and known and measurable adjustments through the end of the Rate Year prior to the close of the evidentiary record and will reflect any changes in a cost of service update filed in Late File Exhibit-001. The Company also plans to file all supporting documentation for 2026 actual deferred fee free costs included within the cost of service update.

b. Please refer to OCC-388, Attachment 1, which updates WP C-3.36, page 7 to reflect preliminary actual activity through June 30, 2026 and the projected activity from July 2026 through June 2027. The annual amortization changed to ($1,556,000) from ($1,581,000).

Date Filed: August 28, 2026

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

Question:

Employee Recognition and Awards Expense. Refer to the response to OCC 1-66.

a. State which employees are eligible to the awards program.
b. Are union employees eligible for this program? If not, explain why not.
c. Provide supporting documentation showing how ratepayers are benefitted from these expenses.

Response:

a. All employees are eligible for the employee service awards program.

b. Refer to part (a).

c. The Employee Service Awards recognize the extended service an employee has with the Company. Service anniversary awards acknowledge the dedication and contributions of employees over time, reinforcing their sense of value with the Company. Longer tenure with the Company means employees accumulate a deeper understanding of complex, utility specific issues, which is essential for maintaining continuity and avoiding knowledge loss. An experienced and engaged workforce is essential to providing safe and reliable service to our customers. Employees with longer service within the Company have a deeper knowledge of the Company's complex systems, regulatory requirements, and best practices which enables them to effectively manage and respond to operational challenges. These employees are adept at identifying potential safety risks and quickly resolving issues when they arise. Their expertise ensures that infrastructure is maintained to the highest standards, minimizing disruptions and protecting both the workforce and the public. Ultimately, the presence of seasoned professionals is vital for delivering consistent, safe, and dependable utility services that customers rely on every day.

Date Filed: August 26, 2026

Witness: John P. DiPaola-Tromba
Request from: Office of Consumer Counsel

Question:

(STORM FOOD & LODGING) Please refer to Exhibit CLP-STORM-1, p. 33-34.

a. For each year from 2024 to the present, please provide the maintained list of hotels and caterers that will support an event.
b. Please provide all written policies and procedures regarding and describe the process for identifying food and lodging locations for said list, including all employee positions that are part of the process.

Response:

a. Please refer to OCC-390, Attachment 1, for a listing of the hotels and caterers.

b. Please refer to EOE-040, Attachment 2, section 3.5 for the Logistics procedure and a listing of all employee positions under the Food and Lodging organization. The centralized food and lodging process begins during non-emergency conditions (Blue-Sky) with the FLU Leader working closely with Procurement to ensure purchase orders with Statements of Work (SOWs) are executed with Staff and Crew hotels and with catering services. The FLU Leader is responsible for identifying potential catering services and hotels, and for identifying each hotel as a Crew, Staff, or Noncontract hotel based upon the services each hotel is able to provide.

   Hotel types: Crew hotels have the capability and capacity for parking large line and tree trucks and for providing banquet facilities supporting a full breakfast, box lunch and full dinner services in accordance with Eversource's Lodging SOW. Staff hotels provide convenient lodging for ERP support staff and are located near an AWC or other remote facility. Non-Contract hotels are used for overflow with no purchase order agreements in place. Generally Noncontract hotels do not have catering or a restaurant onsite and may or may not have the capability to park bucket trucks. All hotels (Crew, Staff and Non-Contract) are inventoried in the FLTT database. Catering services, under the Facility Catering SOW, are provided to staff at their assigned facility.

Date Filed: August 28, 2026

Witness: Mark P. Baldwin, Christopher Colorio and John P. DiPaola-Tromba
Request from: Office of Consumer Counsel

Question:

(STORM STAGING) Please refer to Exhibit CLP-STORM-1, p. 34.

a. Please provide the contracts in place each year from 2024 to the present "with property owners to use their sites as staging areas."
b. For each year from 2024 to the present, please provide a list of all staging areas available.

Response:

a. Please refer to OCC-391, Attachment 1 CONFIDENTIAL, for the staging area contracts. There are currently only 8 staging areas that have formal contracts. The remaining staging areas all have verbal agreements.

b. Please refer to OCC-391, Attachment 2.

Date Filed: September 02, 2026

Witness: Donald J. Scacco Jr., Christopher E. Colorio, and Mark P. Baldwin
Request from: Office of Consumer Counsel

Question:

(STORM LINE WORKERS) Please refer to Exhibit CLP-STORM-1, p.36, where the Company explains that it sources line workers from four categories: 1. Internal, 2. Affiliated, 3. Non-affiliated, and 4. Mutual Assistance. For every storm in 2024 and 2025, please indicate the number of line workers working that storm by each of the four categories.

Response:

Please refer to OCC-124-SP01, Attachment 1, for the internal and external line crew counts for each event. The Company tracks line resources for storm response as internal or external, with the operational focus on the total number of line resources available to support restoration. The Company does not maintain a report within its systems that differentiates and sorts external line resources into the categories of Affiliated, Non-affiliated, and Mutual Assistance for each event. Accordingly, the requested breakdown is not maintained in the ordinary course of the Company's storm-resource tracking.

Date Filed: August 26, 2026

Witness: Donald J. Scacco Jr., Christopher E. Colorio, and Mark P. Baldwin
Request from: Office of Consumer Counsel

Question:

(STORM) Please refer to Exhibit CLP-STORM-1, p. 41, where the Company states it will secure additional line crews if "necessary to restore service in a reasonable time frame…" Please define a "reasonable time frame" and cite to all Authority decisions creating that definition.

Response:

The Company scales preparedness, response and restoration activities based on the best available information at the time. The Event Level Matrix ("ELM") contained within the Emergency Response Plan ("ERP") is the tool that the Incident Management Team ("IMT") utilizes to ensure that the most effective number of resources are procured to address damage locations on the electric system. The scale for line crews at each level is commensurate with the number of trouble locations and subsequent 'typical restoration duration'. The 'Line Crews Onset | Peak' is what the Company considers as the number of line crews that could be necessary for the scope and scale of an emergency event at any given level of the ELM, while the 'typical restoration duration' is what the Company considers a reasonable time frame to restore service.

PURA has not established a single, fixed definition of a "reasonable time frame" for storm restoration. Instead, in Docket No. 12-06-09, PURA required that utilities maintain an Emergency Response Plan containing a storm matrix with resources sufficient "to restore customers within a prescribed time period range" and required utilities to make "all reasonable efforts to restore service within the shortest time practicable consistent with ERP targets and safety." Subsequent directives in Docket No. 20-08-03 required restoration-duration assumptions and resource levels to be incorporated into the utilities' Event Level Matrices and ERP planning processes. Accordingly, PURA evaluates the reasonableness of restoration timeframes based on the specific circumstances of the event, the utility's ERP restoration targets, resource deployment, safety considerations, and prudence under the circumstances, rather than against a single fixed restoration period.

Date Filed: September 02, 2026

Witness: Donald J. Scacco Jr., Christopher E. Colorio, and Mark P. Baldwin
Request from: Office of Consumer Counsel

Question:

(STORM) Please refer to Exhibit CLP-STORM-1, p.44, where the Company states, "Eversource crew guides are assigned to external crews and remain with each crew throughout their time working on the system"

a. Does this statement mean that every external line crew has an Eversource employee with them at their job site(s) the entire time they are working?
b. If yes to a, when did this practice begin?
c. If yes to a, do these Eversource employees approve the timesheets submitted by the external crews?
d. For the storms occurring in 2024 and 2025, please provide an unlocked Excel spreadsheet listing the storm, the external crew, the Eversource crew guide assigned to that crew, and the job title of that Eversource employee.

Response:

a. The External Resource Field Coordinators ("ERFC") are assigned to each contingent of contracted line resources associated with a roster. The ERFC coordinates with the Contractor General Foreman to coordinate work priorities and progress across all of the crews within that contingent. The ERFC cannot be on every job simultaneously; however, they are with the contractor contingent for the duration of the restoration and work with the Contractor General Foreman to address priority issues and visit specific job sites as necessary. A single ERFC may be assigned multiple smaller contingents of contracted crews, with a target of 10 crews per ERFC, however that can fluctuate based on how many crews are associated with each contingent, the crew locations, and the operational needs.

   Certain affiliated and regularly utilized external crews work closely with Eversource Operations on an ongoing basis and are highly familiar with Eversource's service territory, system configuration, work practices, policies, procedures, and safety requirements. Many of these affiliated and regularly utilized crews have individuals who are on our Authorized Persons List, and they are authorized to perform switching and tagging operations when circumstances require to make a job site electrically safe for work to be performed. These crews are able to work directly with Operations to receive assignments and direction and are more self-sufficient in navigating the service territory. As a result, continuous accompaniment by an Eversource crew guide is not always necessary for these crews.

During major restoration events, Eversource evaluates crew guide needs and assigns guides where they provide the greatest operational value, particularly for crews that are unfamiliar with the Eversource system or service territory.

Circumstances such as the number of trouble spots during a weather event, the amount of contractor crews the Company was able to procure for the event, and the number of available ERFC's will dictate if a Contractor Crew will be assigned an ERFC or if they will deal directly with the Restoration Management Team ("RMT"). In cases where they deal directly with the RMT, one of the individuals assigned to that RMT will act as their assigned ERFC.

b. The response in subpart (a) has been the operational practice for more than ten years.

c. The assigned ERFC reviews and approves the time that the contractors worked under their supervision. These timesheets and other timesheet submittals like mobilization and demobilization are reviewed through the full timesheet and invoice approval process described in the Company's response to interrogatory EOE-068, in Docket No. 24-03-30, please refer to OCC-394, Attachment 1, for this response from the storm proceeding.

d. Please refer to OCC-394, Attachment 2 CONFIDENTIAL, for ERFC assignment information and job title. Please note that for undeclared events, the Company frequently does not request ERFCs and/or activate the Resource Acquisition team therefore there is not an easily accessible listing of crews with ERFC assignments for those events.