STATE OF CONNECTICUT

PUBLIC UTILITIES REGULATORY AUTHORITY

Docket No. 26-05-10

APPLICATION OF THE CONNECTICUT LIGHT AND POWER COMPANY
D/B/A EVERSOURCE ENERGY
TO AMEND ITS RATE SCHEDULES

JOINT DIRECT TESTIMONY OF

CHRISTOPHER E. COLORIO, MARK P. BALDWIN, JOHN P. DIPAOLA-TROMBA, LEANNE M. LANDRY, AND JOHN G. GRIFFIN

Storms Panel

On behalf of

The Connecticut Light and Power Company
d/b/a Eversource Energy

July 14, 2026

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I. INTRODUCTION

Q. Please introduce the members of the panel that will be testifying regarding cost accounting, documentation, procedures for reviewing weather forecasts, declaring event levels through the Emergency Response Plan ("ERP"), and acquiring resources to restore service, as well as the Company's response to 14 catastrophic events between January 2024 and March 2025 (the "2024-2025 Storm Events") and other operational matters (the "Storm Panel").

A. The Storm Panel includes Christopher E. Colorio, John P. Dipaola-Tromba, and Mark P. Baldwin. These Incident Management Team ("IMT") witnesses will address procedures for reviewing weather forecasts, declaring event levels through the ERP, and acquiring resources to restore service, as well as the Company's response to the 2024-2025 Storm Events and other operational matters.

The Storm Panel also includes Leanne M. Landry and John G. Griffin. The Accounting witnesses will address the cost accounting and documentation for the 2024-2025 Storm Events.

A. IMT Witnesses

Q. Mr. Colorio, please state your name, position, and business address.

A. My name is Christopher E. Colorio. I am Vice President of Electric System Operations for Connecticut Light & Power Company ("CL&P" or "Eversource" or the

"Company"). As the Vice President of Electric System Operations, I am responsible for ensuring the safe and efficient operation of CL&P's sub-transmission, network, and distribution electric systems, and for overall responsibility for restoring service following weather events. My business address is 107 Selden Street, Berlin, CT 06037.

Q. Please summarize your education and professional experience.

A. I earned a Bachelor of Science in Electrical Engineering from the University of Massachusetts. I worked in several construction-management positions on projects such as the Central Artery Tunnel Project, the Hurricane Katrina FEMA IA-TAC Team in Mississippi and Ground-Based Mid-Course Missile Defense at Fort Greely, Alaska. I joined the Company in 2008, holding roles in distribution engineering, electric field operations, and electric system operations. I assumed the position of Incident Commander for Connecticut on May 25, 2023.

Q. Have you previously testified before PURA or elsewhere as an electric utility expert?

A. Yes. I submitted testimony on behalf of the Company in Docket No. 25-12-13, Application of the Connecticut Light and Power Company d/b/a Eversource Energy for Order to Securitize 2018-2023 Catastrophic Storm Costs. I also testified on behalf of the Company in Docket No. 23-01-32, Investigation into Eversource's Manner of Operation and Safety Regarding its Underground Electric Distribution System, regarding the investigation into Eversource's operations and safety regarding its underground electric distribution system.

Q. Mr. Colorio, did you participate in the Company's ERP event and storm restoration for the 2024-2025 Storm Events?

A. My role in the ERP was as Incident Commander for the storm events that occurred in 2024.

Q. Mr. Baldwin, please state your name, position, and business address.

A. My name is Mark P. Baldwin. I am Vice President, Emergency Preparedness for Eversource Energy Service Company ("ESC").[1] My business address is 107 Selden Street, Berlin, CT 06037.

Q. Please summarize your education and professional experience.

A. I graduated from Villanova University in Villanova, Pennsylvania with a Bachelor of Science degree in 2001. From 2001 to 2007, I served as a Surface Warfare Officer in the United States Navy. In 2009, I graduated from the University of Rhode Island – College of Business, with a Master of Business Administration.

I joined NSTAR Electric Company as a Senior Process Analyst of Quality Assurance/Quality Control in September 2007 and assumed roles of increasing responsibility over time, mostly within Electric Operations. My advancement within ESC culminated in my current role as Vice President, Emergency Preparedness, in November 2023.

[1] ESC provides centralized services to the natural gas and electric operating subsidiaries of Eversource Energy, including the Company.

Q. Have you previously testified before PURA?

A. Yes, I provided testimony at the hearings in Docket No. 25-12-13.

Q. Mr. DiPaola-Tromba, please state your name, position, and business address.

A. My name is John P. DiPaola-Tromba. I am the Vice President of Asset Management and Process Improvement at Eversource Energy, and I am employed by ESC. On behalf of Eversource Energy, I am responsible for the leadership and direction of the Eversource Asset Management, Process Improvement, Work Management and Vegetation Management departments within the shared-services engineering business unit, including asset management for transmission and substation assets, transmission and substation capital project approvals, cost estimating for major projects, process improvement, configuration management, and vegetation management. My business address is 56 Prospect Street, Hartford, CT 06103.

Q. Please summarize your education and professional experience.

A. I earned a Bachelor of Science in Electrical Engineering, a Master of Engineering, and a Master of Business Administration from the University of Hartford in Hartford, Connecticut. I started with the Company in 2008 with experience in the engineering and transmission business, including transmission and substation asset management, capital program planning, engineering, cost estimating, process improvement, work management systems, compliance, and vegetation management. I have previously held several technical roles in engineering, asset management and compliance, including Engineer, Manager of Transmission Asset Management, Manager of Strategy and Performance, Manager of System Performance and Investment, and Director of

Transmission Business and Quality Assurance. Prior to my employment with the Company, I held several positions in construction.

Q. Have you previously testified before PURA or elsewhere as an electric utility expert?

A. Yes. I presented testimony in Docket No. 25-12-13 and participated as a witness in Docket No. 20-08-03, Investigation into the Electric Distribution Companies Preparation and Response to Tropical Storm Isaias.

Q. Mr. DiPaola-Tromba, did you participate in the Company's ERP event and storm restoration for the 2024-2025 Storm Events?

A. Yes, I participated in the Company's storm response for the 2024-2025 Storm Events. My role in the 2024-2025 Storm Events was the Resource Section Chief for Connecticut ERP. The Resource Section Chief oversees Resource Acquisition and Resource Management.

B. Accounting Witnesses

Q. Ms. Landry, please state your name and business address.

A. My name is Leanne M. Landry. My business address is 247 Station Drive, Westwood, Massachusetts 02090.

Q. By whom are you employed and in what capacity?

A. I am the Director, Investment Planning for ESC. In this capacity, I have direct oversight of the financial support function for the Electric Operations Group of the Eversource Energy electric operating affiliates, including CL&P, NSTAR Electric Company, and Public Service Company of New Hampshire ("PSNH"). In my role, I am responsible

for developing and monitoring business processes that align with corporate financial and accounting policies for key operating units. In addition, I oversee the development of accounting and budget processes for capital-project cost oversight, including tracking of current and projected costs and implementing cost-control measures.

Q. Please summarize your education and professional experience.

A. I graduated from Bentley College (now Bentley University) in 1990 with a Bachelor of Science degree in Accounting. I earned a Master of Business Administration from Bentley College in 2002, with a concentration in Finance. In 2009, I completed a program with Worcester Polytechnic Institute and received an Operations Management Leadership Certificate. I am also a Certified Public Accountant in the Commonwealth of Massachusetts. Upon graduation from Bentley, I was hired by Coopers & Lybrand ("C&L") (now PricewaterhouseCoopers) as an auditor within its Business Assurance practice. While at C&L, I participated in and provided leadership to the audits of a variety of companies, including public utilities.

I was hired at Boston Edison Company, Eversource Energy's predecessor, as an internal auditor in 1994. After my time in Internal Audit, I have held roles of increasing responsibility in Strategic Planning, Annual Planning and Budgeting, merger integration support and Budgeting and Forecasting. In 2003, I assumed the role of Director, Investment Planning and in 2008 my role expanded to include performing that role and providing administrative support to the Electric Operations group. I was named to my current position in 2012, following the merger of NSTAR and Northeast Utilities. In January 2014, my responsibilities were expanded to include Western

Massachusetts Electric Company. In March 2015, my responsibilities were expanded to include CL&P and PSNH.

Q. Have you previously testified before PURA or elsewhere as an electric utility expert?

A. Yes. I have previously testified before PURA in Docket Nos. 18-11-12, Petition of The Connecticut Light and Power Company d/b/a Eversource Energy for Approval to Recover its 2017-2018 Catastrophic Storm Costs; Docket No. 20-08-03; Docket No. 23-01-03, PURA Annual Review of the Rate Adjustment Mechanisms of The Connecticut Light and Power Company; and Docket No. 25-12-13. Additionally, I have testified before the Massachusetts Department of Public Utilities and the New Hampshire Public Utilities Commission.

Q. Mr. Griffin, please state your name and business address.

A. My name is John G. Griffin. My business address is 247 Station Drive, Westwood, Massachusetts 02090.

Q. By whom are you employed and in what capacity?

A. I am the Director of Budgets and Financial Analysis for ESC. In this capacity, my responsibilities include oversight of the corporation's one-year financial operating plan. This includes the annual development of the one-year plan and the monthly analysis of actual versus plan. The process incorporates detailed plans for operating and maintenance ("O&M") expense, capital investments and all other elements of the income statement. I also have responsibility for tracking and reporting storm costs and associated support for regulatory filings.

Q. Please summarize your education and professional experience.

A. I graduated from Plymouth State College (now Plymouth State University) in 2001 with a Bachelor of Science degree in Accounting. I earned a Master of Science in Accountancy from Stonehill College in 2005. I am also a Certified Public Accountant in the Commonwealth of Massachusetts. For the past 23 years, I have been employed by the Company, or its predecessor companies, and I have held roles of increasing responsibility in Budgeting and Forecasting, Investment Planning, Corporate Performance Management and Budgets & Financial Analysis. In May 2022, I assumed my current role.

Q. Have you previously testified before PURA or elsewhere as an electric utility expert?

A. Yes. I testified before PURA in Docket Nos. 20-08-03 and 25-12-13, as well as providing previous testimony before the Massachusetts Department of Public Utilities.

Q. What is the purpose of the Storm Panel's testimony?

A. Between January 2024 and March 2025, the Company prepared for and responded to 14 weather events, incurring incremental expenses exceeding the $4 million threshold for each of these "catastrophic" storms. Each of the 14 events caused substantial damage to the electric distribution system, producing customer outages, blocked roads, and other emergency conditions requiring the Company's response in accordance with its ERP. As shown in the table below, the total incremental expense that the Company presents for review in this proceeding is approximately $157 million.

Table 1: Deferred Storm Expense for the 2024-2025 Storm Events

Work Order(s)	Storm	Date/Storm Event	Deferred Amt
MS24A011	CLP-1	January 9, 2024, Wind/Rain Event	$20,328,260
MS24B011	CLP-2	January 13, 2024, Wind/Rain Event	$8,734,920
MS24C011	CLP-3	February 13, 2024, Nor'Easter	$8,667,329
MS24D011	CLP-4	February 28, 2024, Nor'Easter	$12,373,421
MS24E011	CLP-5	March 11, 2024, Wind Event	$5,346,370
MS24F011	CLP-6	April 3, 2024, Wind Rain Event	$9,962,874
MN24Q011	CLP-7	June 18, 2024, Thunderstorm / Heat Event	$9,003,603
MS24G011	CLP-8	June 26, 2024, Thunderstorm Event	$24,427,262
MS24H011	CLP-9	June 30, 2024, Thunderstorm	$6,608,771
MN24X011	CLP-10	August 2, 2024, Thunderstorm / Heat Event	$5,354,923
MS24J0011	CLP-11	August 9, 2024, Thunderstorm / Heat (Debby)	$8,645,547
MS24K011	CLP-12	December 10, 2024, Wind Rain Event	$5,290,522
MN25K01	CLP-13	February 15, 2025, Wintry Mix Event	$23,238,528
MN25M011	CLP-14	March 6, 2025, Wind and Rain Event	$9,288,108
Total Incremental Storm Costs			**$157,270,438**

The purpose of the Storm Panel's testimony is to support the Company's request for PURA's review and approval for recovery of the incremental costs incurred by the Company to restore power following the 14 catastrophic weather events that occurred between January 2024 and March 2025, i.e., the 2024-2025 Storm Events. In furtherance of that purpose, our testimony covers the following topics:

Section	Topic	Specific Issues Covered
Section II	**Incident Management Team and Operations**	• Demonstrating that the costs were necessary to restore power to customers in a reasonable timeframe, consistent with the parameters established in the Company's ERP for each event level and were reasonably incurred based on the circumstances confronting the Company at the time decisions were made. • Explaining how the Company's ERP is relied on to prepare for and respond to significant weather events, and how it is implemented to quickly restore electric service to customers following storm events. • Discussing the Company's procedures for reviewing weather forecasts, declaring event levels through the ERP, and acquiring resources to restore service and recover the electric distribution system before, during, and after significant storms. • Explaining how costs are incurred to restore power following major weather events. • Describing the specific circumstances of the 14 catastrophic weather events. • Discussing advanced technology solutions to enhance future storm response and restoration efforts, with a focus on improving system resilience, operational efficiency, and customer communication.
Section III	**Accounting**	• Presenting the cost itemization and documentation for the 2024-2025 Storm Events. • Describing the accounting, review, and approval process for all expenditures associated with the 2024-2025 Storm Events.

Consistent with the framework above, we have organized our testimony into the following sections:

- Section I provides the introduction.
- Section II covers the ERP and operations issues identified in the table above.
- Section III covers the accounting issues identified in the table above.
- Section IV is the conclusion.

Q. Are you presenting any exhibits in addition to your testimony?

A. Yes. We are presenting the following exhibits as part of testimony in this case:

Exhibit	Description
Exhibit CLP-STORM-1	Direct Testimony of the Storm Panel
Exhibit CLP-STORM-2	Listing of 2024-2025 Storm Events
Exhibit CLP-STORM-IMT-1	Narrative Descriptions of 2024-2025 Storm Events
Exhibit CLP-STORM-IMT-2	Summary Presentation of Storm Data
Exhibit CLP-STORM-IMT-3 (EVENT 1 TO EVENT 14)	Event Documentation for MS24A (Event 1) to MN25M (Event 14)
Exhibit CLP-STORM-ACCT-1 (SUMMARY)	Summary of Costs for all Storms
Exhibit CLP-STORM-ACCT-2 (CLP-1 TO CLP-14)	Summary of Costs by Storm Event (CLP-1 to CLP-14)
Exhibit CLP-STORM-ACCT-2 (CLP-1A TO CLP-14A)	Invoice and Cost Documentation by Storm Event (CLP-1A to CLP-14A)
Exhibit CLP-STORM-ACCT-3	Internal Accounting Policy

II. IMT AND OPERATIONS

A. ERP Framework

Q. What are the guiding principles that drive the Company's performance during all storm events, regardless of their severity?

A. The Eversource ERP is premised on several guiding principles, including the responsibility to establish and ensure the safety and security of all participants in the emergency restoration effort. This is achieved by communicating these guidelines during emergency events and by the restoration crews reinforcing safe work practices.

To that end, the Company maintains a standard of excellence within its ERP, which includes:

- Public safety and the safety of its workers and other responders are the highest core value;
- Ensuring the IMTs follow a formal Incident Command Center ("ICS") and each position and function within the structure has a clearly defined role and understood authority;
- Ensuring that its employees are trained and exercised in their assigned emergency positions;
- Setting reasonable expectations with stakeholders and delivering results that are consistent with or exceed those expectations;
- Partnering with its municipalities to identify and understand their priorities and integrate them into its restoration Plans;
- Providing the communities with accurate, timely, and consistent information;
- Completing an initial damage assessment and providing a global restoration projection within 48 hours after a storm has left our service territory;
- Ensuring that enough qualified resources are secured in a timely manner to support an efficient restoration process;
- Taking the necessary actions to protect the environment;
- Using available technology and leadership capabilities to automate restoration processes and efficiently manage available resources;
- Using every opportunity to collect feedback and measure its performance to ensure continuous improvement; and
- Mitigating the vulnerability of its distribution infrastructure to weather events.

In furtherance of these ERP guiding principles, the ERP ensures that the Company is prepared to restore service to its customers in a safe and reasonably prompt manner during emergency events.

Q. Would you please explain the specific objective of the Company's ERP?

A. Yes. The objective of the ERP and associated documentation is to outline a systematic, organized approach to prepare for, respond to, and recover from emergency events that cause power outages or other disruptions to the transmission and distribution system. To accomplish this objective, the Company's ERP provides the overall framework for preparedness and response, including a high-level overview of each ERP function.

The ERP guides the Company's employees through an event, complementing the extensive training provided by Eversource. The plan uses specific policies, procedures, guidelines, checklists, and job aids to ensure that all actions are taken to effectively respond to an event. The ERP and associated documentation apply to Company personnel, affiliate company employees, mutual aid resources, contractors, or the personnel working at the direction or under the authority of the Company. All employees are familiar with the ERP and their specific emergency responsibilities when the ERP is activated. In addition, Eversource conducts training and exercises to ensure all employees are aware of the general framework for responding to emergency events.

The Company's response may be supported by multiple categories of resources, and the ERP applies to all of them, including Company personnel, ESC staff, affiliate company employees, mutual aid resources, contractors, and personnel working at the direction or under the authority of the Company.

The ERP is submitted to PURA every two years pursuant to General Statute § 16-32e, and the most recent approval of the ERP was issued by PURA in Docket No. 24-02-03, 2024 PURA Review of and Report on Connecticut Public Service Company Emergency Response Plans, where the plan was assessed and accepted as meeting the minimum requirements of General Statutes § 16-32e(b).

Q. What types of events does the ERP apply to?

A. The ERP applies to emergency events caused by, but not limited to, severe weather, flooding, civil disturbance, fire, explosion, or other major disruption of the electric system or any other instance for which the Incident Commander ("IC") determines that additional assistance or coordination is needed. The electrical system is susceptible to the effects of emergencies and disasters, and depending on the nature of the event, its design and engineering can mitigate some of those effects. The scope and severity of an emergency event's impact can vary widely, ranging from events that are locally isolated and affect a small number of customers for a short period to events that are geographically widespread and cause outages for many customers.

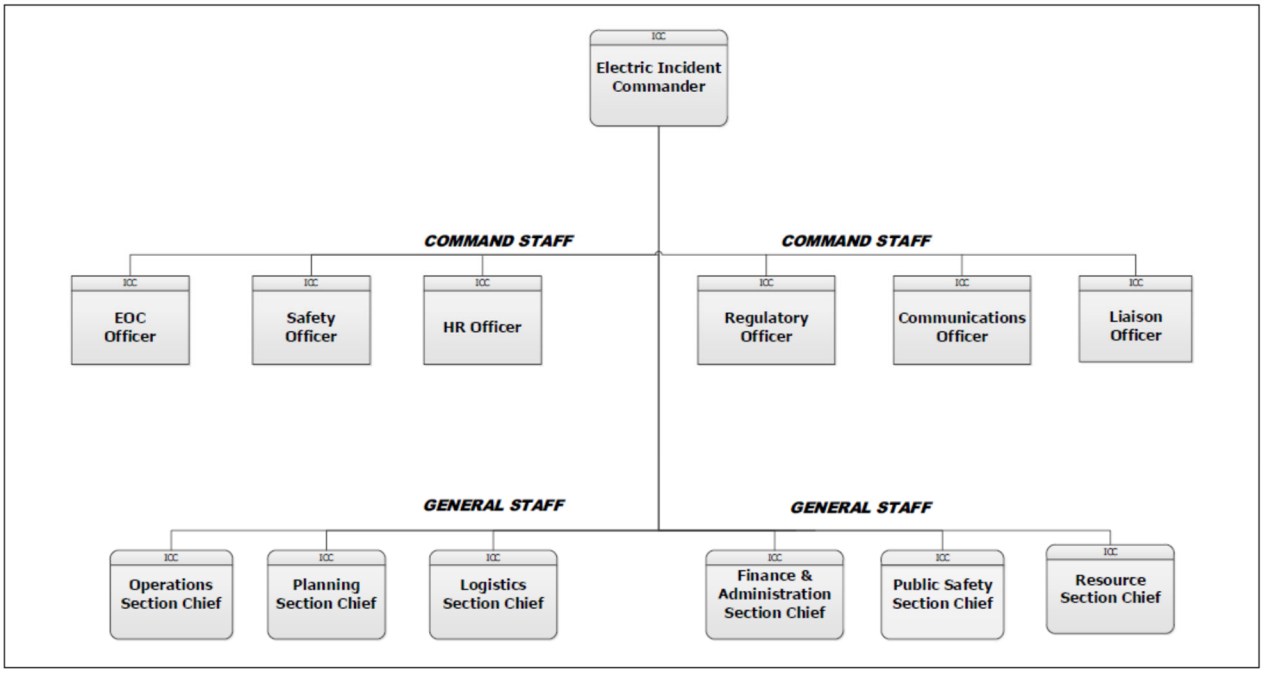
The ERP is based on the National Incident Management System's ("NIMS") implementation activities and uses the ICS. This alignment assists in the decentralization and recentralization of command and control during an emergency event to provide an optimal, efficient response and the effective use of resources. The ERP is also intended to align with the concepts of the Connecticut State Response Framework and Connecticut Emergency Support Function 12 ("ESF-12") All Hazards Energy and Utility Annex, as appropriate.

The ICS provides for a standardized, on-scene, all-hazards incident management approach that allows for the integration of facilities, equipment, personnel, procedures, and communications operating within a common organizational structure; enables a coordinated response among various jurisdictions and functional agencies, both public and private; and establishes common processes for planning and managing resources.

Q. What is the organizational structure of the "Incident Command Structure"?

A. Eversource has instituted a multi-tiered organizational structure to carry out emergency oversight and coordination function. Please see Figure 1 below.

Figure 1: Eversource IMT Organization Chart



The IMT is part of the ICS and is used in the ERP. This structure allows the Company to decentralize and recentralize command and control throughout an event to provide

an optimal, efficient response and resource use. The ICS is designed to be flexible and to be used for emergency events of any type, scope, or complexity, and it guides the planning, building, and adaptation of the structure to best fit a particular emergency event.

When the ERP is activated, the Company implements the IMT organizational structure and follows ICS guidelines. The IMT is intended to provide an organized structure that facilitates the safe and reasonably prompt restoration of power or recovery from the hazard, while providing a flow of information that advances the restoration process and enables constructive communication with government officials and customers.

All ERP functions are coordinated by the IMT through an Incident Command Center ("ICC"). During every storm event that triggers ERP implementation, the Incident Commander works within the IMT to manage the Company's response to the ERP. During an ERP event, the Incident Commander has the authority to commit and obtain the resources necessary to meet prioritized needs. The Incident Commander also has the authority to issue assignments that involve the commitment of human and material resources and to expend funds to meet emergency needs. Command Staff and General Staff assignments are delegated and assigned by the Incident Commander as required.

The members of the IMT are all highly trained and experienced employees, drawn from the highest levels of management within Eversource. The personnel currently assigned to the Connecticut IMT, includes 23 managers, 20 directors, 5 vice presidents, 1 senior vice president, and 1 president who have day-to-day responsibility for functions similar

to those within the ERP organization. The Incident Commander, Emergency Preparedness Specialist, and Section Chiefs for Operations, Planning, Logistics, and Finance & Administration meet a minimum of 12 times annually to discuss the adequacy and effectiveness of ERP processes in past events and to coordinate improvements and planning for future emergency events.

Eversource Energy has designated an Incident Commander for each state jurisdiction for Eversource Energy Electric Operations (Connecticut, Massachusetts, and New Hampshire). Each Incident Commander oversees the state-specific IMT during an event. This ensures consistency across the organization in planning for emergency events while also allowing the individuals with the right expertise to oversee individual events.

Q. What are the core capabilities necessary to execute the objectives and functions of the ERP?

A. There are several core capabilities necessary to prepare for, respond to, and recover from events and incidents that cause power outages and other disruptions to the electric system. These core capabilities are in place at the Company on a day-to-day basis and are used in the ERP restoration on a more intensive, scaled-up basis. During an ERP, some of these functionalities create incremental costs, meaning the Company would not incur these costs but for the fact that a storm has occurred, damage to the electric system has occurred, and a response is necessary to restore power as quickly as safety allows. These functional areas and capabilities are as follows:

- **Incident Command:** The ability to effectively direct and control event activities using ICS, consistent with Eversource policy and procedures.

- **Incident Command Center Management:** The ability to provide Electric System coordination for event management by activating and operating the ICC for a pre-planned or no-notice event. ICC management includes ICC and regional Emergency Operations Center ("EOC") activation, notification, staffing, and deactivation; management, direction, control, and coordination of response and recovery activities; coordination of efforts among governments at each level and among local, regional, and state EOCs; coordination of public information; and maintenance of the information and communications necessary for coordinating response and recovery activities.

- **Affiliated Line Resources**: Affiliated line crews comprise two groups of resources. The first group, Affiliated Company Line Resource, are Eversource Energy employees working within the collective bargaining units for the Company's Massachusetts and New Hampshire affiliated businesses. The second group, Affiliated Contractor Line Resource, are individuals who work for contract firms performing work on the Company's system regularly. The Company has agreements in place with these contractors that commit these resources to work on the Company's system during a storm event. These types of resources cannot work on other systems during storm events without the Company's pre-approval.

- **Worker Health and Safety:** Ensure an adequate quantity of trained and equipped personnel and resources are available at the time of an event to protect the safety and health of the electric system and other Eversource employees, mutual aid, and contracted workers.

- **Planning:** The process of collecting, displaying, and evaluating event information and coordinating the development of applicable Incident Action Plans ("IAP").

- **Community Preparedness:** The continuous effort to assist all communities and the State to be fully aware, trained, and practiced in preparing for and, as appropriate, coordinating responses to events that have the potential to impact the Electric System.

- **Public Information and Communications:** Develop, coordinate, and disseminate information to the public, state, and municipal officials, and Eversource employees across all jurisdictions and disciplines under all hazard conditions.

- **Risk Management:** The continuous process of managing the likelihood of an adverse event and its impact on the Electric System through a series of mitigation and preparedness actions.

- **Damage Assessment:** The process of conducting electrical system damage and safety assessments to accurately determine the significance of the event, the locations of damage and damaged equipment, access restrictions, and other

information needed to estimate the time required for repair and to effectively choose a restoration strategy.

- **Resource Management (Logistics):** Identify, order, acquire, mobilize/on-board, accurately track and record, reassign, recover, and demobilize all resources (including Company, Eversource Service Organization, mutual aid, contracted, and vendor resources) throughout all event management phases. Resources include material, equipment, and personnel.

- **Response & Restoration:** Prepare for, initiate, and sustain repair, replacement, or other activities needed to restore the Company's Electric System to normal operating condition. This consists of eliminating identified threats to public safety, removing electric hazards, restoring critical facilities, and performing bulk restoration to customers.

- **Financial Tracking and Reporting:** Accurately account for all storm costs including personnel time by collecting cost data, performing cost-effectiveness analyses, providing cost estimates and cost-saving recommendations, administering financial matters pertaining to vendor contracts, leases, and fiscal agreements, and managing and directing all administrative matters related to compensation for injury and claims.

- **Training, Qualifications, and Exercises:** The process of transferring the knowledge and skills required for the Company to perform activities and tasks

supporting the ERP capabilities, and of verifying individual and organizational competencies in these capabilities.

Q. Please explain the "event levels" in the ERP.

A. Initiation of an ERP event begins with the identification of a force of nature, accident, or intentional act that is likely to cause significant outages or damage to the distribution system. The classification of the event is based on the assessment of the potential or actual size, scope, and complexity of the incident. ERP classifications range from Level 5 (lowest impact event) through Level 1 (highest impact event), with each level reflecting the severity of damage expected by or experienced during the event. The Incident Commander determines the event level using the parameters described in the Event Level Matrix, or "ELM." No single parameter establishes the Event Level; rather, it provides guidance to be used in parallel with additional incident information. The ELM is used in all ERP events and is an important tool for determining an appropriate course of action in responding to emergency events. The event level may be changed or modified based on continual assessment of event-level criteria and other factors, including evaluations of pre-incident expectations and actual impact assessments.

The ELM provides a framework to assist in determining the ICS activation level; the command location; the need for mutual aid resources; the timing for issuance of a Global Estimated Time to Restoration ("ETR"); the conduct of damage assessment; and the type(s) of restoration strategy to be used for the event response. There are several factors that go into the decision on event level. Among other considerations

that may apply in relation to a specific weather event, the ERP looks at the following criteria for determining the Event Level:

- The weather forecast or actual weather.
- The estimated or actual number of trouble spots.
- The estimated or actual number of customer outages.
- The estimated or actual number of regions and/or Area Work Centers affected.
- Geographic dispersion and nature of the damage.
- The anticipated duration of the restoration.

The Event Levels in the Company's ERP overlap because there is a wide range of variables and outcomes that can happen in a single weather event. Event Levels can be upgraded (or downgraded) based on the actual number of damage locations and outages observed at the time of the event. Additionally, the Event Levels anticipate that a range of outcomes may occur within each Event Level. Figure 2, below, replicates the ELM from the Company's current ERP:

Figure 2: Event Level Matrix

Table 1 - Event Level Matrix Crew Requirements

Event Level	Typical No. of Customers Out at Peak	Typical No. of Trouble Spots	(Crews at Onset/Crews at Peak) (Note 1)							Typical Restoration Duration	Typical Global ETR Timeframe
			Line (Crews) (Onset | Peak) (Note 2)	Service Crews	Tree Crews	DA Crews	Liaison (FTEs=Crews)		Comm. Liaison – Account Executive		
							Public Safety Specialist	Comm. Liaison			
5	0% - 9% (<130k)	<3000	290 | 550	0 | 40	145 | 275	30 | 175	N/A	12 | 149	20 + 3	1-3 Days	< 24 hours
4	10% - 29% (130k - 400k)	1500 – 10,000	340 - 500 | 1,200	30 | 125	250 | 600	100 | 300	149	149 | 160	20 + 3	2-6 Days	< 36 hours
3	30% - 49% (400k – 690k)	8,000 – 25,000	390 - 900| 2,500	60 | 250	450 | 1,250	225 | 700	149	160	20 + 6	5-10 Days	< 48 hours
2	50% - 69% (660k – 920k)	15,000 – 48,000	490 - 1,000| 2,500	120 | 320	500 | 1,250	400 | 700	149	160	20 + 6	8-21 Days	< 72 hours
1	70% - 100% (>920k)	> 35,000	590 - 1,200 | 2,500	120 | 320	600 | 1,250	400 | 700	149	160	20 + 6	> 18 Days	< 72 hours

Q. Would you please explain how the ERP is designed to be "scalable?"

A. The full provisions of the ERP are not triggered by routine outages that occur from day-to-day on the electric system due to equipment damage, minor or localized weather events, or other causes. The ERP is formally triggered when there is or may be an "emergency event," defined as an event in which widespread outages occur on an electric distribution service area due to storms or other causes beyond an electric company's control. There are numerous types of weather events that may trigger the ERP and when the ERP is triggered, weather events and their associated impacts occur across innumerable dimensions.

Given the numerous types of weather events and associated system impacts that have the potential to arise on the distribution system to cause outages for customers, the ERP

is designed to support and enable a "scalable" response that fits the circumstances of each specific emergency event, positioning the Company to meet the challenges of emergency events of broad scope and/or complexity. The "scalability" of storm response is central to the ERP, and it is therefore designed to leverage the ICS and associated processes to ratchet the response up or down to meet the evolving circumstances of the specific weather event.

B. ERP Implementation

Q. What is the first step the Company takes in pre-event planning?

A. Eversource has established a systematic approach to monitoring, assessing, and preparing for events that could impact one or more business units, employees, or customers. This approach includes activities from day-to-day hazard monitoring through full activation of all necessary personnel to support response and recovery for any type of emergency.

An Emergency Event is a situation caused by the forces of nature, an accident, or an intentional act that results in a loss of electric service involving 10 percent or more of the Company's total number of customers being out of power for 48 consecutive hours or more. If an Emergency Event or other incident is likely to cause significant outages or damage to the distribution system, the Incident Commander or designee declares an ERP Event, formally initiating the ERP.

As outlined above, the Eversource ELM within the ERP defines five levels of incidents or emergency events and establishes the criteria to guide the IC in determining the

appropriate categorization. The ELM is used in all ERP events and is an important tool for determining an appropriate course of action in responding to emergency events. The event level may be changed or modified based on continual assessment of event-level criteria and other factors, including evaluations of pre-incident expectations and actual impact assessments.

The ERP is activated for a Level 1, 2, 3, 4 or 5 event. Activation of the ERP also activates the respective IMT, and the response is coordinated through the ICC. Each ERP event level is calibrated to expectations for the number of customer outages, the number of damage locations, and the duration of outages, and the number of resources expected to resolve those damage locations and associated customer outages within the duration range for that event level.

The event level is declared to establish parameters for the expected range of storm impacts, as well as the scope and duration of customer outages, based on weather forecasts and system knowledge. There are three drivers the Company uses to determine an event level: (1) number of events, (2) number of crews, (3) and number of customer outages. The Company endeavors to accurately estimate these numbers prior to the storm event to determine the appropriate event level, based on up-to-date weather forecasts and Division of Emergency Management and Homeland Security ("DEMHS") predictions of the likelihood of damage to the electric system.

However, these numbers can fluctuate depending on how the weather develops before and during an event. The ERP event levels are therefore not designed to be mutually

exclusive because, in most weather events, conditions will be highly variable from the point at which a weather system is first identified to the point at which its impact occurs. As a result, the event levels overlap, recognizing that the actual circumstances of the event may drive changes in expectations for the restoration phase, with the event falling within one or two levels as it unfolds.

Q. Would you please discuss in more detail what the Incident Commander considers in setting the Event Level for an ERP event?

A. Yes. The ERP Event Level Matrix defines general parameters for the expected impact of each event level. To determine the initial event level, the Incident Commander and his team evaluate the oncoming weather event in three respects:

Forecast of Weather Conditions: The principal driver of the initial ERP event level is the weather forecast. The Company relies heavily on weather forecasts and assessments for its service area to gauge the potential damage to the system in the event of an approaching weather event. The Company assesses the anticipated weather conditions; windspeed and direction; geographic dispersion and the nature of the impact; the directional path; the anticipated severity of the impact; the estimated duration of the bad weather; and other factors. For example, the Company analyzes whether the storm is a snow event, which will hamper crew travel and impact restoration times. Because weather forecasts fluctuate in advance of the event and are not always predictive of the actual conditions, forecasts and assessments are often highly variable days ahead of a storm. Therefore, the Company has to make decisions

on event level and for resource planning well before there is high confidence in the conditions expected to develop.

Past Experience and Logistical Considerations: Every storm takes its own unique shape. Therefore, the Company considers the forecasted weather conditions in the context of past, similar weather events and our knowledge of our electric system. For example, the Company's service area encompasses highly wooded areas in the northern part of the state, as well as coastal areas in the southern part. Therefore, in the southern portion of the Company's system, warmer temperatures over coastal waters reduce the risk of icing during winter storms, but these areas are susceptible to flooding during summer storms. Alternatively, northern areas may experience impacts worse than in other areas due to winter icing and summer high winds and can be difficult to reach in severe winter conditions, such as blizzards. Accordingly, pre-storm resource decisions consider the type and extent of past damage, as well as logistical constraints that may arise if crews need to move around the system to perform repair work.

Expected Overall Range of Impact: The Company considers whether the event is expected to be localized or to affect bordering states. Regional, or even national (i.e., hurricanes in the southeast), events have an impact on the availability of crews before, during, and after the event – and consequently, expectations of the restoration duration may be longer in a regional event that will constrain available resources.

Q. Does the Incident Commander also consider the output of damage prediction models?

A. Output from available damage prediction models is available to the Incident Commander and IMT, but that information is only one variable among many under consideration. The available weather forecasts and assessments for the service territory drive the high-level estimate of the range of damage locations expected from the event, in combination with considerations of past experience and expected overall range of impact. However, as another consideration, Eversource receives inputs from two different outage prediction models ("OPM"), including a model developed by a group of professionals at the University of Connecticut ("UCONN"). The UCONN group is part of a research lab that develops storm-damage modeling and forecasting technologies to help Eversource plan for reliable service throughout Connecticut. The second outage prediction model is produced by one of the Company's contracted weather service providers, DTN. The Storm Impact Analytics ("SIA") model calculates similar projections of anticipated trouble spots based on weather forecast data.

It is important to note that the predictive accuracy of an OPM will always depend on the quality of the forecasts fed into the model; i.e., weather data with a higher confidence of occurrence is necessary for reliable outputs. As a result, the output of the two OPMs used by the Company is not available early in the process. To be prepared, the Company must make reasoned decisions based on the best information available in advance of the actual onset of the weather event, typically before high-confidence weather forecasts and associated outage predictions are available. This causes the OPMs to function as a reference tool to confirm planning decisions rather

than an actual planning tool. That said, the Company views the UCONN OPM as a valuable work in progress that will ultimately improve as storm variations and other data inputs, such as annual precipitation levels and vegetation variables, are incorporated into the model.

Q. Are there any other considerations that the Company evaluates when setting the event level?

A. From the range of damage locations, a range of customer outages is derived. The number of anticipated damage locations and customer outages is correlated to an ERP Event Level. Given the anticipated range of damage locations and customer outages, the Event Level Matrix indicates the number of crews needed to restore power within the specified duration for the Event Level.

Through this process, determination of the ERP event level signals the parameters of the event, based on pre-event estimations of: (1) the number of customer outages resulting from the impact of the weather event; (2) the number of damage locations typically experienced for this kind of event; (3) the number and type of crews necessary to accomplish the restoration within the restoration duration specified for the event level; and (4) the duration of restoration efforts expected for the scale of the emergency event. However, all these expectations trace directly back to the nature, scope, and intensity of the advancing storm system, as indicated by weather forecasts and assessments available to the Company.

As a result, the ERP event level is subject to modification and refinement as weather conditions evolve, as expectations change, or when actual impact assessments become

possible. When the circumstances of an emergency event escalate, the ERP organization and resources scale up accordingly. The ICS structure not only contemplates event escalation, but it is carefully designed for that purpose. The IMT is trained and prepared to ramp up the response to changing circumstances during an event. Once the severity and complexity of the emergency event are analyzed and better understood, the Incident Commander is responsible for establishing or adjusting the Event Level, as appropriate.

It is critical to maintain flexibility and scalability when establishing the appropriate response, organization, and size. As a result, the Event Level does not stipulate a mandated response organization size. The details of every event are unique, and thus the Event Level Matrix is not intended to precisely compartmentalize every event on a pre-impact basis. The Event Level Matrix provides high-level estimates for typical events. Each event must be analyzed in its totality to determine how it should be categorized and assigned to an appropriate response level. As storm conditions approach and materialize, the Company works to refine its overall resource assessment and establish greater detail on the number and types of crews needed to repair the system following the storm.

Q. How does the Company use weather forecasts and meteorological data before and during an ERP event?

A. In advance of a major weather event, the Company continuously reviews and monitors information from several weather forecasting services and other sources to evaluate the weather data for the upcoming event. Eversource contracts with DTN, StormGeo, and

UtiliWeather, to obtain weather information and forecasts on a 24/7/365 basis. These subscriptions provide the Company with real-time meteorological data through web portals and online tools. In addition, the Company relies on non-subscription information distributed by the National Oceanic and Atmospheric Administration, National Hurricane Center and local weather forecasts, among other sources.

The Company relies heavily on weather forecasts in its service area to gauge the potential damage to the electric distribution system. In particular, the Company assesses anticipated weather conditions, the geographic location of the anticipated impact, the severity of the anticipated impact, the estimated duration of the bad weather, and other factors. Additionally, the Company considers whether the event is expected to be fairly localized or may affect bordering states, which could affect the availability of crews before, during, or after the event.

The Company also analyzes weather forecasts, based on past experience and logistical considerations, to assess potential damage. For example, the Company's service area encompasses highly wooded areas in the northern part of the state and is proximate to coastal areas in the southern part of the state. The Company takes these factors into consideration when assessing the weather and potential impact on the distribution system. As storm conditions approach and materialize, the Company works to refine its overall resource assessment and to establish greater detail on the number and types of crews needed to repair the system following the storm.

Q. Please explain the role of the Company's Logistics Section during an ERP event.

A. The Logistics Section supports and coordinates with the Incident Commander and the other ERP Sections to ensure that all facets of the Company responding to the emergency event are adequately supported. The Logistics Section is responsible for a variety of tasks, including but not limited to: (1) supply and replenishing necessary materials; (2) feeding, lodging and ensuring the welfare of Company and restoration contractor personnel; (3) fueling and maintaining vehicles and equipment; (4) acquiring personnel, including crew resources (current practice is for the Resource Section Chief to perform this function, incorporated in Rev V of the Company's ERP Manual); and (5) Information Technology ("IT") and Communications support services. The Logistics Section comprises three branches: (1) Services, (2) Resource Acquisition, and (3) Support.

The Logistics Section Services Branch oversees and coordinates the following service units: (1) Food and Lodging Services; (2) Material Logistics Services; (3) IT/Telecom Services; (4) Security Services; (5) Fleet Services; (6) Environmental Services; (7) Property Management Services; and (8) Staging Area Services. The Logistics Support Branch ensures that all logistics needs for services, personnel, and equipment required to restore service to customers are met in a timely and efficient manner, and that the requirements defined in the Company's IAPs are appropriately supported.

The Logistics Section Chief reports directly to the Incident Commander during the Company's response to an emergency event under the ERP. The Logistics Section Chief coordinates with the Incident Commander and the other ERP Section Chiefs and

manages the team to ensure the Company has sufficient resources to safely, efficiently, and effectively prepare for and respond to the event.

Q. Would you please describe the functional areas of the Logistics Section?

A. The Logistics Section has three functional areas: (1) Resource Acquisition, (2) Food and Lodging, and (3) Staging Areas.

Resource Acquisition[2]

The Connecticut Resource Acquisition Group is responsible for acquiring resources for an event, including additional local and regional resources available through affiliated contractors. If the event requires supplemental resources, the Company's Resource Acquisition Group will work with Eversource's Resource Support Group ("ERSG") to coordinate with the other state's Resource Acquisition Teams to procure local resources and to initiate outreach to unaffiliated contractors across the region. During more extreme events, the ERSG works on behalf of the Company to secure resources through the Mutual Aid process. The Resource Acquisition Group provides updates on resources secured as well as expected arrival times in Connecticut.

Food and Lodging

The Company's Food and Lodging Group maintains a list of hotels and caterers that will support an event. As the number of resources increases, the Food and Lodging

[2] The Logistics Section Chief handled this function from 2018-2022. In October of 2022 with the Company's ERP V Org. Structure Revision, the newly named Resource Acquisition Section Chief has performed this function to this day.

Group's strategy changes to include logistic vendors to support alternative housing options.

Staging Areas

Staging areas allow the Company to keep resources closer to the work during events. The function of the staging area could be material laydown, truck parking, checking in arriving resources, feeding, lodging, crew management, or a combination of any of these, or all of them. The Company has dozens of contracts in place across the state with property owners to use their sites as staging areas, and each location has a map outlining how the site would be used for staging. The functions at each site vary based on the geographic area, size and needs for the site.

Q. What are the Company's guiding principles for logistics planning when preparing for an emergency event?

A. The critical components of successful logistics planning for an emergency event are flexibility and scalability, as well as the ability to implement those plans during an event. The Logistics ERP defines pre-established site plans, agreements, contact information for facilities and vendors, and other important details that can be deployed regardless of the event's size or any specific challenges encountered during the restoration. As a result of well-planned, well-advanced planning, most logistical plans can be implemented or scaled up in a few hours or less.

If the Logistics Section's plans for implementing its responsibilities under the ERP are too prescriptive, it will negatively impact the Company's ability to efficiently and effectively respond to emergency events and restore service to customers. For

example, if the Logistics Section pre-stages resources and materials in a certain part of the state based on preliminary weather reports and the storm's track shifts and impacts another part of Connecticut, the Logistics Section needs the ability to quickly reassign these resources and materials to support restoration efforts. Therefore, even if the storm shifts, pre-staging resources ensure the crews and materials necessary to respond effectively, especially when the storm is predicted to impact other New England states. This demonstrates that the Logistics Section's practice of maintaining flexibility in meeting the needs of the Operations and Planning Sections, such as setting up or adjusting a staging area based on their identified needs, advances and improves service restoration under the Company's ERP.

The Logistics Section takes direction from the Incident Commander and coordinates with the Planning and Operations Sections to adapt their efforts under the ERP in accordance with identified needs. Based on the identified needs, the Logistics Section establishes a baseline plan to meet them. Inherent in developing this baseline is the critical need to ensure the baseline plan is flexible for the Logistics Section to rapidly scale it up or down as needs change during the Company's planning for and response to an emergency event.

Although the main input for executing responsibilities under the ERP is the Incident Commander's emergency level declaration, the Logistics Section must also anticipate the needs of the Incident Commander and the Operations and Planning Sections as the event unfolds and circumstances change, to ensure the baseline is appropriately scaled. It is important to be proactive instead of reactive and try to anticipate Incident

Command and the Operations and Planning Sections' decision-making to account for the time it takes, potentially 12 to 24 hours or longer depending on the resource, to scale up and acquire the resource. Although the Logistics Section makes these proactive plans, they are not executed until ordered by the Incident Commander.

The Logistics Section relies on the Company's ERP, its experience responding to prior emergency events, and its ongoing communication with the Incident Commander and the Company's leadership team to understand the nuances and shifting conditions that will ultimately impact how the baseline plan is scaled.

Q. Does the Company's ERP anticipate and require the use of both internal and external resources to perform restoration and recovery work to stabilize the system following an ERP weather event?

A. Yes. There are four sources of line-worker resources that may be utilized in an ERP event. These categories are as follows:

1. **Internal Line Resources**. Internal line resources are full-time employees ("FTEs") who work within the Company's collective bargaining units. Throughout the year, these FTEs work on the system, performing maintenance, repairs, replacements, and reinforcements.

2. **Affiliated Line Resources**. Affiliated line crews comprise two groups of resources. The first group is Eversource Energy employees who are members of the Company's collective bargaining units for its Massachusetts and New Hampshire operating affiliates. The second group is individuals who regularly work for contract firms on the Company's system. The Company has agreements in place

with these contractors that commit these resources to work on the Company's system during a storm event. These types of resources cannot work on other systems during storm events without the Company's pre-approval.

3. **Non-Affiliated Contractor Resources.** Non-Affiliated Contractor Resources are independent firms that may or may not be collective-bargaining-unit FTEs, and that are procured by the ERSG on an as-needed and as-available basis.

4. **Mutual Assistance Resources.** Mutual Assistance resources are collective-bargaining-unit FTEs who work for other electric utilities in Connecticut and other states. These resources are secured by the ERSG via the Mutual Assistance process.

The Event Level Matrix identifies a "Typical Resource Strategy" indicating the number of crews anticipated to be necessary to restore power within the "Typical Restoration Duration" for each event level. In this context, the ERP Event Level Matrix anticipates that Internal Line Resources and Affiliated Contract Line Resources will be available at the start of the event, although not all available resources will be deployed at the same time. To maintain restoration and recovery work on a 24/7 basis, some resources rest while others work.

Q. Is there a prioritization that applies to the procurement of external crews?

A. Yes. For Eversource, the most valuable and reliable source of external line crews is the Affiliated Line Resources. Large-scale weather events rarely affect the tri-state area of Connecticut, Massachusetts and New Hampshire to the same degree. Affiliated resources are well-versed in the Eversource systems and processes; are proximately

located within a few hours' travel at most and are able to perform work on the Connecticut system efficiently.

For Non-Affiliated Contractor Resources and Mutual Assistance Line Resources, the Company's general process is to first secure the closest available resources, as travel time is minimized and costs are lower. Next, the Company looks beyond the proximate area into regions to the north, west and, if feasible, south of the service territory. For tropical storms and hurricanes, crews to the south and southeast are generally unavailable because those crews are engaged in the same weather event. Similarly, for large-scale winter events, the Company seeks to secure crews from regions unaffected by the weather event, as crews from affected areas will not be available prior to or immediately after the event.

For Mutual Assistance Line Resources, Eversource participates in the EEI mutual assistance process, the North Atlantic Mutual Assistance Group ("NAMAG"), to obtain both resources and information on the availability of crew resources across the eastern seaboard. Typically, mutual assistance resources are not available before a major event because NAMAG member utilities cannot afford to release their crews, given the unsettled nature of the weather forecasts and the need to meet their obligations to customers first. NAMAG becomes a more dependable source of resources later in the process when conditions in other areas are cleared.

Because jurisdictional utilities have become highly sensitive to customers' demands for swift power restoration, mutual assistance resources are no longer the Company's

primary source of crews. In most events, the Company now relies more heavily on external crews obtained through direct outreach to local, regional, and national contractors.

Vegetation Management Resources - When vegetation management crews are needed, CT Affiliated Contract Resources, under contract with the Company, are secured to supply personnel and equipment for emergency restoration work. Other Non-Affiliated Contract Tree Resources may also be procured depending on the size and scope of the event.

Q. Please describe the Company's process for securing crews in response to an emergency event.

A. Under the Company's ICS, resource decisions are made by the Incident Commander and executed by the Resource Acquisition group. This decision is made in consultation with the section heads and the assistance of experienced field operation and engineering leadership team members. The Company uses the Event Level Matrix from the ERP as a guide for resource acquisition but determines the need to secure additional crews based on several factors, including weather forecasts, the expected overall range of impact, past experience, and logistical considerations. Weather forecasts play a critical role in making this determination and the Company must consider the type of weather expected and the duration of the bad weather.

The Company also considers the overall range of impacts and whether the event will be localized or is expected to affect neighboring states. In instances where neighboring states are expected to be affected, resources can be more difficult to obtain, and

competition for mutual aid becomes a factor in the Company's decision to retain it. When other New England states are forecast to experience the same or a similar weather event as the Company, the Company will attempt to acquire and pre-stage resources to ensure it has sufficient crews to respond to the event. Lastly, the Company applies its experience from past events and its expertise regarding its service territory, which helps the Company predict how weather systems will impact the varied parts of its service territory and further anticipate the challenges its crews might face (e.g., the coastal areas of its territory are more prone to flooding during summer storms).

Q. How does the Company secure additional crews when necessary to respond to an emergency event?

A. If the Incident Commander, in consultation with the Operations and Planning Section Chiefs, determines that additional crews will be necessary to complete restoration in a reasonable timeframe, these requests are made by the Resource Section Chief pursuant to the ERP with the authorization of the Incident Commander. As part of this acquisition and release, the Company's ERP includes prioritization directives that are intended to ensure that: (a) there are sufficient resources to respond to the event; and (b) resources allow for the fastest and most efficient restoration process. To ensure sufficient resources are available for an emergency event, the Company has agreements in place for key resources, allowing Eversource to acquire them quickly and efficiently. Whenever possible, the Company acquires resources from local contractors or neighboring utilities first.

Another key resource for the Company is the Eversource Energy operating affiliates in other states. These affiliated crews are not only located in neighboring states but are familiar with the Company's system. If, after taking inventory of the available affiliate, local contractor and neighboring utility crews, the Company determines that additional crews will be necessary to restore service in a reasonable time frame, it will work to secure these crews through mutual aid. For all categories of external crews, the Company secures the closest available resources based on forecasts or actual weather impacts, thereby minimizing travel time and reducing costs.

Q. Is there a formula that the Company uses to determine the number of crews that are needed to meet the requirements of the Event Level Matrix?

A. The Company does not apply a specific formula to forecast damage locations and correlate those locations to a certain number of line or tree resources. Rather, the analytical basis for the correlation of damage locations to the number of crews encompassed in the ERP Event Level Matrix is predicated upon the assumptions that: (1) there is a base number of crews that are available to the Company (internal and affiliate crews); (2) resolution of the trouble found at a single damage location will require 6 to 12 hours for the one crew; and (3) crews will work 16-hour shifts (roughly allowing one crew to complete two jobs on average on their shift). As the magnitude of the emergency event escalates, the response organization and resources scale up accordingly. The assessment of available resources starts with the base number of crews available to the system to respond to ERP events, plus external resources procured through the ERP process. External crew resources are a scalable element of the ERP response.

Q. How does the number of crews used for the restoration correlate to the number of trouble spots and the duration of restoration in the Event Level Matrix?

A. The Event Level Matrix is designed to capture the fundamental relationships among the number of crews, the number of damage locations, and the potential duration of outages. The "base" calibration carries through the Event Level Matrix and is designed to recognize that external crews, beyond the base level of internal crews and contractors working on the system, may not be available for any given event and/or that the timing of crew availability is a factor. In addition, the event-level durations are designed to encompass a range that accounts for the time needed to bring crews in from remote locations.

Accordingly, the Event Level Matrix purposely incorporates overlap between the levels and ranges of outcomes within each level to reflect the fact that innumerable combinations of circumstances involving crews, damage locations and other circumstances will occur that cannot be predicted at the outset of the event (i.e., weather, time of day, or time of year, whether the impact is widespread throughout the New England region and other factors).

Restoration durations will be longer if damage locations are numerous and crews are not available or need to travel for multiple days. Or, conversely, if damage locations are not so numerous and crews are available, the duration will be shorter. However, for a Level 3 Event, such as a "high-side" Level 3 Event, the base calibration anticipates up to 25,000 trouble spots, with restoration requiring up to 10 days and 1,250 crews. Starting with the base calibration, 1,250 crews completing two jobs a day, or 2,500

damage locations per day, would take 10 days to clear 25,000 damage locations. Internal crews generally comprise two persons. Therefore, it is not a straightforward mathematical exercise, as most damage locations may require multiple crews to complete the repair, and crews vary in size. Therefore, the actual pace of restoration is a function of many factors, specific to each storm event.

Q. How does the Company manage its crews during an emergency event?

A. Crews are managed by the Company's geographic EOCs and their respective Restoration Management Teams ("RMT"). Outside crews are assigned to a specific EOC, and EOCs assign crews to an individual RMT. Those crews will report to an individual in the RMT who will assign them their work and update the system to reflect their progress. The size of each work unit is limited to prevent RMTs from being overloaded with too many crews to manage.

The Company assigns crews based on the information available at the time they arrive in the state. Prior to the weather event, crews are typically assigned based on weather forecasts. Once the event starts, crews are assigned based on the damage and/or trouble spots in each area of the state. After the Company announces Global and Town Level ETRs, the Company assigns crews to achieve those restoration estimates. The Incident Commander, Planning Chief, and Operations Chief review the progress of the restoration each night and will move crews accordingly. Eversource continuously monitors the performance of all resources hired, procured and deployed for restoration.

Q. Is the Company able to track the location of its crews during an emergency event?

A. Yes. Eversource has established ERP protocols to track and monitor crew locations. For example, Eversource crew guides are assigned to external crews and remain with each crew throughout their time working on the system. These crew guides typically coordinate event assignments from the RMTs to the contractor crew supervision. ERP teams also check in with assigned crew guides every 2-4 hours to monitor crew status and report any obstacles that may affect crews' ability to perform restoration work.

Q. What is the role of the Company's Planning Section during an ERP event?

A. In an ERP event, the Company's Planning Section provides the data necessary to form an efficient and effective plan for restoration. The Planning Section gathers this data through the damage assessment process conducted after the event has concluded. This data is then used to develop the restoration strategy, which includes restoration in accordance with ERP prioritizations.

Under the ERP, the Planning Section Chief, in collaboration with the Incident Commander and Command and General Staff personnel, is responsible for developing and recommending the overall restoration strategy, based on currently available resources, damage assessment data, and current and forecasted weather conditions. Damage assessment drives important response actions, including acquiring mutual aid resources, procuring additional materials, generating ETRs, selecting a restoration strategy effectively, and developing IAPs.

Q. Please describe the Company's process to identify outages and damage locations during emergency events.

A. The Company identifies outage locations through its Outage Management System ("OMS"), based on customer reports of outages and information independently available to the OMS through SCADA. To detect outages, OMS uses a predictive model that analyzes call patterns from customers reporting outages and traces the reported outage(s) to a common device to detect all outages associated with that device, which can be a transformer, a fuse, or the highest switch. The OMS model will always roll up to the highest common device to predict outages in the area. If 20 percent of the Company's customers call in from one of these common devices, OMS assumes that 100 percent of the customers in that area utilizing that common device are affected. OMS is also dynamic, and it is possible to filter results by the largest number of customers out, events by feeder or circuit, or device location. The Company utilizes OMS information to assign crews to specific locations.

The Company also identifies, confirms and evaluates damage locations through damage assessment. Damage assessment determines, among other things, the number and locations of blocked roads, the amount of physical damage caused by an emergency event, including the number and locations of broken poles, the number and locations of damaged transformers and oil spills, the number and locations of wires down, and the number and locations of tree and tree limb damage. The Company has internal damage assessors who review OMS information and are dispatched to the common device in the outage area to investigate and report on damage locations and to compile information on Priority 2 wire-down events. The Company prioritizes efforts to first

address trouble locations where the largest block of customers would be restored per outage event, and it also uses the results of the damage assessment to inform those decisions.

Q. How does the Planning Group develop estimated times of restoration?

A. The Estimated Time to Restoration ("ETR") is a critical piece of information throughout an emergency event. Computations of global, town-level, and event-level ETRs are under the purview of the Planning Chief, who participates in the IMT. The Planning Group uses algorithms based on available objective and observational inputs to develop Global and/or Town ETRs. Early in an event, data is less available than in the later stages; thus, as the restoration progresses, more accurate estimates can be derived.

Early in the process, a planning estimate guides efforts to secure resources, determine the maximum number of travel days, and determine the number of mutual aid crews needed. Once the storm has passed and the number of customer outages has peaked, restoration projections are developed based on:

- The number of trouble locations
- The relative geographic scope of those locations
- The condition of the transmission system
- The number of circuit breakers and reclosers affected
- The number of service-related trouble spots

Trouble locations involving breakers and reclosers multiply the impact on restoration projection calculations, as these typically have additional trouble locations

downstream. The number of service-related trouble spots also affect the type of crew needed.

Various types of damage are also considered in determining the restoration projection and the time required to restore each trouble spot. Lightning, wind, ice, make-safe issues, and transmission involvement all affect and are considered in the calculations. Another important parameter is the number of crews that are confirmed to be available.

Considering all these parameters together helps the Company develop reasonably accurate global ETRs. Restoration projections are intended to be estimates that provide a guide for restoration planning and communications with stakeholders. The OMS System is used to create and manage both Global and Town-level ETRs. Event-specific ETRs are generally created when crews are dispatched to the associated work location.

The OMS System is used to create and manage global-level messages and town-level messages and projections. The system can also view the status of event-level messages and projections; event-level messages are created and managed through the OMS.

For event-level ETRs, customers receive the message and projection that is available at the most detailed level. The information is provided to the customer from the Integrated Voice Response (IVR) system, the Company website (outage map), and Customer Care Center representatives. Customers can self-serve through the Eversource app. If there is an event-level message and projection, the customer is provided with this ETR. If an event-level message and projection are unavailable, the customer receives the town-level message and projection. Lastly, if neither the event-

level nor the town-level ETR is available, the customer receives the global-level ETR message.

Q. When does the Company begin to demobilize crews following an emergency event?

A. As detailed in the Company's ERP, demobilization and post-event analysis and reporting occur when restoration has been completed. The IMT organizations begin to decrease when restoration efforts have reduced power outages to manageable levels. When restoration efforts are complete, work crews are returned to their normal organizations, and the ICS structure is scaled down to demobilize the response to the emergency event. In addition, subsequent to the emergency, all equipment and unused materials are returned to their proper locations, ready for future use. At this point, all resources are demobilized, the ERP is deactivated, and normal operations resume.

C. ERP Improvements and Enhancements

Q. Did the Company implement improvements and enhancements before the 2024-2025 Storm Events?

A. Yes. As a result of the Company's comprehensive post-Isaias initiatives and in response to PURA's directives from its final decision in Docket No. 20-08-03, the Company undertook a series of important enhancements to the ERP that have improved the Company's performance in all storm events after Storm Isaias.

As a general principle, the ERP is refined over time to incorporate lessons learned from the Company's experience handling weather events and its ongoing efforts to improve its ERP processes. In addition, the Company implemented a series of changes

following Storm Isaias, in response to its experience with that event, and PURA directed the Company to undertake them as a result of its investigation in Docket No. 20-08-03. Therefore, over time, changes occurred in the ERP, although its fundamentals remained unchanged. The changes made to the ERP following Storm Isaias are discussed in this testimony below.

Q. Would you please summarize the changes made to the ERP after Storm Isaias?

A. Beginning August 4, 2020, Eversource engaged in an intensely proactive, comprehensive effort to identify and implement improvements to the ERP Organization and ERP procedures to meet the expectations of customers and municipalities. Eversource rewrote the ERP to align with the top-to-bottom revitalization. Numerous revisions were made to reflect detailed process changes and improvements. These improvements are now embedded in the ERP, as most recently approved by PURA in Docket No. 20-02-21, which is the 2020 PURA Review of Connecticut Public Service Company Plans for Restoration of Service that is Interrupted as Result of an Emergency, and Docket No. 17-12-03RE08, PURA Investigation into Distribution System Planning of the Electric Distribution Companies – Resilience and Reliability Standards and Programs.[3]

[3] In the Final Decision in Docket No. 17-12-03RE08, PURA noted that "UI and Eversource, respectively, made a number of modifications to their ERPs that were beyond those required by [PURA] in the Tropical Storm Isaias Decision. . . . . Accordingly, [PURA] held a Public Comment Hearing on February 7, 2022, and sought written comments from docket Participants and interested stakeholders to seek input on the changes made by the EDCs to their ERPs." In that Final Decision in Docket No. 17-12-03RE08, PURA also stated that "[PURA] has reviewed the emergency response plans of the EDCs, and pursuant to Conn. Gen. Stat. § 16-32e, directs the EDCs to incorporate certain modifications as detailed herein."

Some of the most significant organizational and process changes that Eversource has implemented since August 2020, include:

1. Incorporation of details of the Make Safe Blocked Roads Protocol, including defined terms and the alignment of those defined terms with Priority event reporting procedures.

2. Implementation of a web-based portal or "Municipal Hub," to enable municipalities to report and track their priorities, while also improving the flow of information from the Company to communities.[4]

3. Addition of a "Public Safety Section" to the ERP Organization with dedicated resources to work directly with public-safety officials to prioritize public-safety emergencies, clear blocked roads of electric facilities, and speed the response to urgent public-safety repairs.

4. Creation of "Resource Section Chief" role (realigning Resource Acquisition and Resource Management), with oversight of Resource Acquisition and Resource Management.

5. Improvements to onboard contractors more quickly.

6. Creation of Outage Management System ("OMS")-related "dashboards" to aggregate information on crew assignments, jobs completed, and other status data and make it accessible to Community Liaisons.

7. Implementation of a standard cadence of communication emails to all communities pre, during, and post-event, along with improved training and municipal integration for Community Liaisons ("Preparedness Briefings").

8. Creation of the role of EOC Officer to manage each regional EOC during ERP activation.

9. Creation of a Community Relations ERP Readiness Team;

10. Blue Sky collaboration to streamline communications across all internal departments;

11. Effective use of Community Mailbox to communicate high-level outreach briefings to municipalities throughout each phase of the storm;

[4] Municipal Officials and Regional Dispatch Centers have now successfully utilized Eversource's Municipal Hub in numerous storms. Although the Municipal Hub is particularly beneficial during storms, it is available to towns 24/7.

12. Communication with municipal officials prior to the event to establish a Single Point of Contact for Electric Operations and Liaison Organization working sessions; and

13. "Just in Time" Training for Municipal Officials.

These are not the only changes the Company has made to the ERP Organization and procedures since Storm Isaias. On October 13, 2020, the Company submitted its 60-Day Event Report in Docket No. 20-08-03, delineating approximately 74 observations and associated recommendations identified by the ERP Organization for improvement. Since that filing in October 2020, the Company has worked through the list of observations and associated recommendations to implement changes, while also, conducting an iterative, ongoing self-assessment process to improve and strengthen the entire ERP.

The observations and recommendations presented were focused on identifying and evaluating strategies to: (1) restore power faster following large-scale weather events, while protecting the safety of employees and customers; and (2) communicate more timely and accurate information regarding the preparation, restoration and status of municipal priorities to stakeholders, including communities, customers, public safety officials, government officials and regulatory bodies.

The content developed through this discussion was submitted to PURA in the Company's 60-Day After-Action Report, submitted on October 13, 2020, in Docket No. 20-08-03, and was available in that proceeding for discovery, cross-examination and hearing. Ultimately, the lessons learned were used to improve the Company's ERP, along with a substantial follow-up assessment conducted by the ERP

Organization. The Company's 60-Day Event Report delineated approximately 74 observations and associated recommendations identified by the ERP Organization for improvement. All the recommendations were implemented over the following months and incorporated into the ERP provisions, as appropriate.

The Company continually assesses its ERP to develop, refine, and improve processes and procedures. This includes developing and conducting training and exercises to evaluate and validate these procedures. Following execution of the ERP, the Company evaluates results and analyzes its performance to identify improvement actions to incorporate following its ERP assessment.

D. Cost Drivers and Management of Costs

Q. What are the primary cost drivers during an ERP event?

A. The seven major categories of costs the Company incurs during an ERP event are: (1) direct labor costs; (2) materials; (3) payroll-related overheads; (4) vehicles; (5) outside contractors/vendors; (6) PCard transactions; and (7) employee expenses/other. With respect to each of these cost categories, the Company met its obligations by incurring only those costs necessary and reasonable to restore power to customers as quickly as safety allows. The great bulk of these costs is for outside contractors/vendors, primarily external crew labor, which is necessary to perform the repair work to restore power.

Q. Would you please describe, from an operations perspective, which types of costs are included in each of these categories?

A. Yes. From an operations perspective, these categories of costs are associated with specific functions and activities, as follows:

(1) Direct Labor Costs. This category includes incremental payroll costs for employees of the Company and other Eversource operating companies assisting in storm restoration. These labor costs are incurred in accordance with applicable labor contracts for unionized workers and applicable laws, regulations and Company policies for other employees. This work includes, for example, payroll costs incurred in response to the storm, reflecting the efforts of the Company's line workers in restoring service and repairing distribution infrastructure.

(2) Materials. This category includes costs for storm-related items issued from the Company's inventory or purchased directly from vendors. Materials used in storm restoration work include cable, wire, safety clothing and glasses, and batteries. Also included are an allocation of expense associated with lobby stock and stores. "Lobby stock" represents the cost of miscellaneous small items of stock, such as nuts, bolts, washers, deadends, splices and connectors, which are routinely used in the electric distribution system and generally are stored in equipment bins in the storeroom lobbies. "Stores" expense represents allocated costs associated with the operation of the storeroom. During storm restoration work, the Company carefully accounts for the materials it uses to restore service. The Company also specifically assures that any material issued to restoration personnel is returned upon completion of the restoration work or the Company's release of an external line contractor (and such returned materials are then credited to the applicable storm work order).

(3) Payroll-Related Overheads. These costs are labor-related and incurred by the Company for each labor hour worked by internal employees on storm events.

(4) Vehicles. This category includes vehicle costs associated with storm restoration work. These vehicles are necessary to patrol the system to help pinpoint damage locations, move line workers to locations requiring system restoration work, and provide a means for supervisors in the field to move between work locations and effectively coordinate system restoration work. Fixed, non-incremental vehicle expenses, such as lease costs, insurance, facility costs, and payroll for garage personnel, are excluded from this petition for approval of storm costs.

(5) Outside Contractors and Vendors. This category includes the following types of costs.

- Mutual Aid: This sub-category includes costs for the restoration work performed by mutual aid from other electric utility companies. This work includes restoring service, shifting and splicing high-voltage conductors, and all other activities associated with restoration of the Company's electric facilities.

- External Contractors: This sub-category includes the same types of costs as the previous category, except the work associated with this expense is performed by external contractor line workers who are unaffiliated with an electric utility company.

- Vegetation Management: This sub-category includes the costs of removing trees to allow physical workers safe access to broken or failed facilities so they may safely perform restoration work.

- Environmental Expense: This sub-category includes the cost of the physical work performed by the Company's environmental vendors to clean up oil that has spilled from broken or failed oil-filled equipment, such as transformers.

- Food and Lodging: This subcategory includes the cost to feed and lodge emergency preparedness personnel, including internal resources, mutual aid, vegetation, and external contractor crews.

(6) PCard: During a major storm event, employees working on the ERP restoration effort are authorized to use Purchasing Cards ("PCards") to make purchases.

(7) Employee Expenses & Other: This category includes miscellaneous employee expenses including costs of personal vehicle mileage when Company personnel use their personal vehicles to travel to and return from their storm work assignments, non-contractual meals costs and other employee reimbursements.

Q. Does the Company employ strategies to manage the costs of storm-related restoration efforts?

A. Yes. During emergency events, the Company employs several strategies to ensure that the costs of restoring service to customers on a safe and expeditious basis are reasonable under the circumstances. These strategies include the following:

(1) Labor.

(a) Resources are strategically positioned in satellite areas and staging areas that are expected to be hardest hit. Storm conditions occur in varying forms and degrees throughout the Company's service territory in every event. For example, a geographic region that may have sustained severe damage in one storm may have sustained comparatively less damage in another storm. Therefore, to use available resources effectively and efficiently, the Company establishes staging and satellite areas to enable "local" deployment of resources. In all the 2024-2025 Storm Events, the Company strategically positioned its available external and internal resources closer to areas that sustained the most damage. This strategy allowed the Company to manage and deploy those resources efficiently.

In addition, the Company can utilize additional Eversource utility workers in Massachusetts and New Hampshire during significant weather events when other parts of the Eversource Energy system are not experiencing the same major impact as Connecticut operations. Eversource crews are typically the first to respond to aid their fellow coworkers and are most familiar with the Eversource system. In many cases, this benefit eliminates or minimizes the additional cost of securing crews from the Midwest or the southern United States, thereby reducing or avoiding the costs of external crew mobilization and demobilization.

(b) Efficient demobilization of internal and external storm resources.

During the 2024-2025 Storm Events, the Company proactively monitored and managed the mobilization and demobilization of mutual aid crews and personnel, so that crews were obtained as needed and released when they were no longer needed, thereby assuring that crew cost was managed well to allow for safe and expeditious restoration, balanced with cost considerations. As restoration efforts reduce the number of power outages to manageable levels with fewer resources, the ICS organizations scale-down their size and scope accordingly. As restoration efforts are complete, work crews are returned to their normal organizations, and the ICS structure is scaled down to demobilize the response to the emergency event. As restoration is accomplished in one area, resources are reassigned to areas that still require additional assistance. Continued restoration activities result in a gradual demobilization of personnel and equipment. When restoration efforts have reduced power outages across the Company's system to manageable levels, mutual aid crews, contract crews, Eversource-affiliated crews, and support personnel are released, and Division/District Level responses are scaled back. Using this approach, the Company released the most expensive mutual aid crews first, those that traveled the longest distance to Connecticut. These crews are relatively more expensive because the Company must pay for their actual work time plus their travel home time. The last mutual aid crews released were from the New England region because they had comparatively short travel times home.

(c) Use of service crews for single-service interruptions. During the 2024-

2025 Storm Events restorations, the Company created service crews to assist with the work. The Company sped up the restoration of service to individual customers and thus lowered the daily overall costs of line crews at the end of these storms. Using these service crews shortened the overall duration of the restoration effort. This also allowed the line crews to focus their efforts on primary voltage work and restoring power to larger blocks of customers.

(d) Using tree vendors to perform "sweeps". Toward the end of the restoration process, the Company used tree-clearance vendors to conduct "sweeps" of circuits to remove trees and limbs posing an imminent hazard. This effort reduced the number of service interruption recurrences during the final stage of the restoration process, thereby reducing the frequency with which both tree and line resources needed to revisit circuits to remove hazard trees and limbs that had subsequently become entangled in the Company's facilities and to re-restore power. This proactive approach (as opposed to a reactive approach of waiting for power outages to recur) helped reduce overall storm costs by reducing the number of return visits line crews had to make to areas that already had their power restored.

(e) Efficient delivery of meals to storm support personnel. The Company also improved the efficiency of its meal delivery to crews, thereby increasing the time available to perform restoration work. The Company made good use of staging sites and satellite command centers to provide a location for crew trucks after hours, and to provide meals, material, fueling, and conduct daily

safety briefings. Crews had most of their morning and evening meals at their hotels, and the Company provided a sandwich meal for each worker for the midday meal on site.

(f) Management of direct labor costs. The Company also worked to closely manage direct labor. For example, instead of hiring third-party vendors to perform storm-related duties such as wire-down guards, town liaisons, and support for food and lodging efforts, the Company generally used Eversource's corporate employees to fill these roles. If the Company hired third-party vendors to perform this work in all cases, then 100 percent of the labor cost would be allocated to storm work orders.

(2) Materials.

(a) Secured and maintained adequate materials prior to and during the restoration. The Company proactively managed its materials resources, ensuring no major material shortages during the restoration work for the 2024-2025 Storm Events. This enabled the Company to efficiently use its internal and external line workers, as their work was not stopped or significantly delayed by material unavailability.

(b) Coordinated delivery of materials into the field. Despite the Company's efforts to secure and maintain adequate materials during the restoration process and to position those materials at crew staging locations, some crews inevitably required additional materials in the field. To minimize down-time, where

appropriate and deemed efficient, the Company coordinated the delivery of materials directly to crews in the field. For example, poles were delivered and dropped-off at job sites in the field by the Company's vendor. Additionally, if warranted, based on the anticipated delivery time for materials, crews would move on to other nearby restoration work to minimize downtime and return when the appropriate materials had been delivered.

(c) Collection and return of unused materials at the end of the restoration process. As internal and external resources were released, the Company required all unused materials to be returned to their proper locations, so they would be available for use and not charged to a storm work order.

(3) Vehicles.

(a) Used on-site fueling for vehicles. During the restoration for the 2024-2025 Storm Events, the Company used a vendor to provide on-site fueling for trucks and other vehicles parked at the Company's operating locations, including at work-staging locations during off-hours when crews rested. This on-site refueling process increased the time available to personnel to perform actual restoration work by eliminating or reducing their need to travel to obtain fuel, particularly because some private gas stations without backup generators experienced power outages.

Q. Has the Company monitored developments in alternative risk transfer programs to determine whether there are any potentially viable options for major storms and associated restoration costs?[5]

A. The Company maintains its membership with mutual insurance companies and the Edison Electric Institute, providing access to new or innovative products and opportunities to benchmark against peer utility companies. However, there have been no recent developments in the insurance industry offering reasonably priced risk transfer solutions for storms.

Q. Are you familiar with the standard PURA uses to review storm costs?

A. We are not attorneys; however, it is our understanding that there is a three-part standard that PURA typically uses to evaluate the prudence of storm costs, which generally determines whether the Company has breached a specific obligation and whether the Company's decision-making process was in good faith and reasonable under the circumstances it faced at the time of these storms.[6]

Q. Was the Company's decision-making process in good faith and reasonable at the time the costs were incurred?

A. Yes. The Company's storm costs for all 14 catastrophic storm events were reasonable under the circumstances faced by the Company at the time of these events and were necessary to respond to events of this magnitude. Based on our experience in the field

[5] In Docket No. 22-10-12, PURA directed the EDCs to monitor developments in alternative risk transfer programs on a continuing basis and provide PURA with any innovative and/or potentially viable options at each company's next general rate case. Decision, March 13, 2024, Docket No. 22-10-12, PURA Proceeding to Investigate Alternative Risk Transfer Programs p. 6.

[6] Decision dated August 6, 2008, in Docket No. 08-02-06, DPUC Investigation into The Connecticut Light and Power Company's Billing Issues, at 10.

and in emergency restoration, the costs the Company incurred were necessary to restore power and address community needs by clearing blocked roads. Approximately 68 percent of the costs presented here for review are for external line and tree crews, which are a necessary resource for restoring power to customers in all 14 catastrophic storm events. The Company employed numerous strategies to manage storm costs through a rigorous tracking, review, verification and approval process, as described in greater detail by the Accounting Witnesses, John J. Griffin and Leanne M. Landry, in Section III below.

E. ERP Performance & Restoration Costs

1. Restoration Duration

Q. What is the Company's fundamental obligation under the law in relation to emergency events that trigger an ERP event?

A. Fundamentally, the Company must develop, implement, maintain, and utilize the ERP so that it is prepared to restore service to its customers in a safe and reasonably prompt manner during an Emergency Event. PURA Establishment of Performance Standards for Electric and Gas Companies, Docket No. 12-06-09, Appendix A, at 2 (November 1, 2012).

Each EDC is required to "make all reasonable efforts to restore service within the shortest time practicable consistent with ERP targets and safety. During an Emergency Event, this shall include, at a minimum, implementing all applicable components of the utility's ERP related to restoration of service." Id., Appendix A at 9. Within the ERP,

the Event Level Matrix defines the "Typical Restoration Duration" that sets the expectation for the restoration interval applicable at each event level.

Q. Did the Company meet the Typical Restoration Duration for each ERP event covered by this filing?

A. Yes. As shown in Exhibit CLP-STORM-IMT-2 at page 24, and summarized in the figure below, the Company restored power and managed the recovery within the ERP-established timeline for the Typical Restoration Duration for the 2024-2025 Storm Events for which the ERP was activated.

Figure 3: **Typical Restoration Duration – ELM vs Actuals**

Storm	ELM Level	Expected Restoration Duration (days)	Actual Restoration Duration (days)	Actual ≤ ELM
MS24A	4	2 - 6	0.8	Yes
MS24B	5	1 - 3	0.5	Yes
MS24C	5	1 – 3	0.4	Yes
MS24D	5	1 – 3	0.8	Yes
MS24E	N/A	N/A	1.2	N/A
MS24F	5	1 – 3	0.8	Yes
MN24Q	N/A	N/A	2.4	N/A
MS24G	5	1 – 3	1.8	Yes
MS24H	5	1 – 3	0.6	Yes
MN24X	N/A	N/A	2.6	N/A
MS24J	5	1 - 3	1.2	Yes
MS24K	5	1 - 3	0.9	Yes
MN25K	5	1 - 3	2.3	Yes
MN25M	N/A	N/A	1.5	N/A

The Company's actions in restoring customer outages and addressing the resulting storm damage were reasonable and in good faith, given the information the Company knew or should have known about the conditions existing in each municipality.

Q. What was the average cost-per-event for the 14 catastrophic storms within the 2024-2025 Storm Events?

A. The average cost-per-event for the 14 catastrophic storms was $7,489 and 7 of these storms have a cost-per-event that is lower than the average.

Q. How many of the 2024-2025 Storm Events have a cost-per-event exceeding $7,489?

A. Within the 2024-2025 Storm Events, there are seven catastrophic storms where the cost-per-event was higher than $7,489:

1. MS24A, Wind/Rain (January 9, 2024);
2. MS24B, Wind/Rain (January 12, 2024);
3. MS24C, Nor'Easter (February 13, 2024);
4. MS24D, Nor'Easter (February 28, 2024);
5. MS24G, Thunderstorm (June 26, 2024);
6. MS24H, Thunderstorm (June 30, 2024); and
7. MS24K, Wind/Rain (December 11, 2024).

Q. Please describe the factors that led to a higher cost-per-event for the MS24A Wind/Rain Event (January 9, 2024).

A. Leading up to this event, the weather forecasts predicted 2-3 inches of rain, snow, and damaging winds with gusts up to 57 mph. Based on the weather forecasts, and the saturated ground from expected heavy rain and snowmelt from a previous snowstorm, the Company determined that the event had the potential to bring down trees and limbs onto the electric system, causing widespread outages. Accordingly, CL&P sent PURA a Notice of Prestaging, notifying PURA that it was actively monitoring weather forecasts and preparing for potential system damage and associated customer outages.

The Company further explained that it was securing additional crews due to demand for resources in the region and planned to declare an ERP Event Level 4 on Tuesday, January 9, 2024.

During the storm, high winds and heavy rain caused flooding, complicating power restoration. At the peak, over 8,100 customers lost power, with restoration efforts returning service to about 20,000 by the morning of January 10, 2024. In total, the storm affected 33,276 customers, with 869 line resources addressing 1,261 trouble spots.

The costs incurred to restore power following this storm event were higher than the average due to the conditions and forecasts before the storm's arrival. The forecasts and saturated ground conditions indicated a heightened potential for widespread damage and customer outages. When high winds are predicted, as they were here, this is a critical factor in planning because strong winds can cause extensive damage to overhead electric infrastructure, particularly due to tree and limb failures. Additionally, the demand for qualified contractor resources was elevated in the region due to anticipated storm impacts, creating the risk that resources could become scarce if not secured in advance. Based on the forecasts, system conditions, and resource availability, the Company prudently procured external resources to ensure it would be positioned to respond to a potentially major weather event and restore service to customers as quickly and safely as possible. Although this storm event was significant, ultimately it did not materialize at the magnitude suggested by the weather forecasts.

Q. Please describe the factors that led to a higher cost-per-event for the MS24B Wind/Rain Event (January 12, 2024).

A. Ahead of this event, CL&P monitored forecasts for a severe storm system predicted to bring heavy rain, isolated thunderstorms, strong winds (with gusts up to 55 mph), and flooding to Connecticut. On Thursday, January 11, 2024, based on predicted winds and saturated ground from previous rain, snowmelt, and additional rain to come, the Company planned to declare an ERP Level 5 on Friday, January 12th. Also on January 11th, a representative of the Company's Regulatory Affairs Department communicated Eversource's decision to PURA's designated representative, and outbound calls to medically coded customers were delivered.

On January 12th, CL&P sent PURA a Notice of Prestaging, notifying PURA that it was actively monitoring weather forecasts and preparing for potential system damage and associated customer outages. The Company further explained that it was securing additional crews due to the region's demand and planned to declare an ERP Event Level 5 on January 12th.

The storm struck overnight into January 13, bringing heavy rain and strong winds and causing widespread power outages due to downed trees, damaged electrical equipment, and flooding. Eversource restored power to thousands of customers overnight and continued restoration efforts into the weekend. On January 14, a second wave of inclement weather caused additional outages, peaking at over 14,000 affected customers. In total, the storm impacted 44,340 customers, with service restored to

30,728 customers between January 13 and 15, 2024. CL&P ultimately deployed 468 line crews to address 1,158 trouble spots.

The level of spending associated with this storm event was only slightly ($54) above average and the costs were driven by the risk factors identified prior to the storm and the Company's efforts to ensure that adequate resources would be available to respond to outages. As noted above, the forecasts called for high winds and this is a critical consideration in planning because strong winds can cause trees and limbs to fall, resulting in damage to electric distribution facilities and customer outages. The outage risk associated with the forecasted winds was further heightened by existing ground conditions. Prior rainfall and snowmelt had already left the soil saturated and additional precipitation was expected as part of the approaching storm. Saturated soil impacts tree stability and increases the likelihood of uprooted trees during high-wind events, creating the potential for more extensive outages. Based on these forecasts and conditions, Eversource anticipated and prepared for an elevated risk of storm-related outages and took proactive steps to secure external resources. The Company also recognized that contractor resources would be in high demand throughout the region. Although the damage was not as severe as anticipated, the Company's preparations reflected a prudent approach to ensure CL&P was positioned to restore service promptly and safely had the event developed as forecasted.

Q. Please describe the factors that led to a higher cost-per-event for the MS24C Nor'Easter Event (February 13, 2024).

A. Ahead of this event, the Company closely monitored weather forecasts predicting heavy snow and strong winds across Connecticut. By February 12, 2024, Winter Storm Warnings were in effect across Connecticut.

By mid-day February 12th, the snowfall exceeded 10 inches in parts of the state. The Company prepared for this event by notifying PURA of its intent to declare an ERP Level 5, securing external contractor resources, and notifying medically coded customers.

The storm struck early on February 13, and the Company opened its Emergency Operations Centers in Hartford, New London, and Newtown. Power outages peaked at 3,269 customers, but the Company quickly restored service to most, with only about 1,600 still out by the afternoon of February 13th. Restoration efforts continued as the storm subsided, and operations returned to normal by 6 p.m. Overall, 589 line resources responded to 525 trouble spots, restoring power to affected customers.

The restoration costs associated with this event exceeded the average due to the storm conditions that were predicted and the prudent operational decisions required to prepare for those expected conditions. As noted above, the weather forecasts predicted a powerful winter storm event capable of producing heavy wet snow and strong winds. These factors suggested the potential for significant service interruptions and a large-scale restoration effort. In anticipation of these risks, the Company took prudent steps to secure contractor resources prior to the storm's arrival. Given the forecasted severity

of the event and the possibility that contractor resources could become constrained due to high regional demand, obtaining resources in advance was necessary to ensure that sufficient resources would be available to restore power safely and efficiently. Although the actual impacts proved less severe than anticipated, CL&P's preparedness decisions were based on the best information available at the time.

Q. Please describe the factors that led to a higher cost-per-event for the MS24D Nor'Easter Event (February 28, 2024).

A. Leading up to this event, the forecasts called for a significant cold front to bring heavy rain, strong winds, and flooding to Connecticut. Based on the weather forecasts, on Tuesday, February 27th, CL&P sent PURA a Notice of Prestaging, notifying PURA that it was actively monitoring the forecast for a weather system expected to bring continuous widespread rainfall, rapidly falling temperatures, elevated sustained winds and maximum hazardous wind gusts in the range of 40-55 mph to the Company's service territory. CL&P further notified PURA that it was securing additional resources and planning to declare an ERP Event Level 5 on Wednesday, February 28th. In addition, on February 27th, Eversource made outbound calls to medically coded customers.

The storm brought rain and wind gusts up to 56 mph, leading to widespread outages—peaking at over 9,500 affected customers. By the afternoon of February 29th, almost all customers had service restored. In total, 27,480 customers were affected, with 751 outages restored.

The level of spending associated with this storm event was only marginally above average and the cost reflects the risk profile presented by the forecasts and conditions leading up to the event, rather than the ultimate severity of the weather that occurred. As discussed above, the forecasts indicated the potential for a significant winter weather event accompanied by damaging winds. These forecasts indicated the possibility of system damage and customer outages and the demand for resources in the region was high leading-up to this weather event. Considering the projected weather conditions and the potential for resource scarcity, the Company secured additional contractor support in advance of the event. This approach was prudent and undertaken to ensure that adequate resources would be available to respond promptly to outages and support a safe and efficient restoration effort if significant damage occurred. Although the storm ultimately resulted in less damage than anticipated, the Company's preparation was based on the best information available before the event occurred.

Q. Please describe the factors that led to a higher cost-per-event for the MS24G Thunderstorm Event (June 26, 2024).

A. On June 26, 2024, the NOAA/NWS Storm Prediction Center issued a forecast for scattered severe storm potential for Connecticut. Based on the forecast, Eversource activated an ERP Level 5 on Wednesday, June 26th.

Beginning on the evening of June 26th, a fast-moving, destructive band of weather impacted Eversource's service territory in Connecticut. Hazardous winds and strong wind gusts brought on by severe thunderstorms caused trees and tree limbs to fail,

breaking poles and crossarms, dropping conductors and damaging electrical equipment. At 10:00 p.m., outages peaked, affecting 71,506 customers.

On June 27, the Company opened its Emergency Operations Centers, with about 49,000 customers still without power that morning and personnel mobilized for restoration. By the evening, over 80,000 customers had power restored. By June 28, more than 94,200 customers had service restored, with about 2,400 still without power due to scattered outages.

The Company deployed 753 line resources, addressed 2,984 trouble spots, and restored 1,743 outage events. In total, 119,198 customers were affected.

The restoration costs associated with this event were only modestly higher than the average cost and consistent with the level of resources required to restore service under the circumstances. Unlike forecasted weather events that allow for extensive advanced preparation (like regional snowstorms), this thunderstorm event developed rapidly and provided limited advanced warning. The restoration effort was conducted in accordance with CL&P's ERP storm response protocols and appropriate given the level of damage experienced. Given the limited advance notice, the destructive nature of the event, and the work necessary to restore service, the costs incurred were appropriate and consistent with prudent storm response.

Q. Please describe the factors that led to a higher cost-per-event for the MS24H Thunderstorm Event (June 30, 2024).

A. Leading up to this event, the Company monitored forecasts for two rounds of storms with high winds up to 65 mph in isolated areas. Based on the weather forecast, and the fact that trees and limbs had already been weakened by the severe weather that moved through the state between June 26th and 27th (Storm Event MS24G), the Company planned to declare an ERP Level 5.

On Sunday, June 30, 2024, CL&P delivered outbound calls to medically coded customers, secured external resources, and continued onboarding additional crews ahead of the storm's impact.

` On June 30, hazardous winds from a line of severe thunderstorms caused significant damage, including downed trees, broken poles, and damaged electrical equipment. The trouble spots for this event were scattered across CL&P's service territory, and the peak outage affected over 10,000 customers. By 8:30 p.m. on June 30th, power was restored to over 33,000 customers, and most blocked roads and critical facilities were cleared. By the following morning, more than 40,000 customers had service restored, with only 550 customers still without power. In total, 413 line crews responded to 679 trouble spots, restoring 339 outages.

The restoration costs associated with this event were driven by the forecasted weather conditions and operational conditions that existed at the time. As noted above, forecasts indicated the possibility of damaging winds and thunderstorms capable of causing damage to the electric distribution system and outages. Compounding these

concerns, this event occurred only two days after the MS24G event that resulted in outages affecting more than 100,000 customers. Given the forecasted threat and the proximity of the event to the prior catastrophic storm, the Company took appropriate steps to ensure that sufficient personnel and resources were available to respond to system damage and customer outages. Although the impacts of the storm were not as severe as anticipated, the Company's responses and the associated restoration costs reflected reasonable operating decisions based on the information available at the time.

Q. Please describe the factors that led to a higher cost-per-event for the MS24K Wind/Rain Event (December 11, 2024).

A. In anticipation of a strong cold front with heavy rain and high winds forecasted for Connecticut on December 11, 2024, Eversource monitored weather updates and prepared for significant storm impacts. The NWS issued high wind warnings and wind advisories across the state on the morning of December 11th.

Based on forecasts and the potential for winds to bring trees and limbs down on electric equipment, Eversource planned to declare an ERP Level 5 on Wednesday, December 11th. The Company also sent PURA a Notice of Prestaging on December 10th, notifying PURA that it was securing additional crews due to increased demand for resources in the region.

On December 11, the storm brought down trees and caused outages, with a peak of 7,900 at 4:00 p.m. By 9:00 a.m. the next day, power had been restored to over 16,000 customers, with approximately 170 still without service. Eversource utilized 459 line crews, responded to 665 trouble spots, and ultimately restored 407 outage events.

The level of spending associated with this storm event was only marginally above average and the cost reflects the Company's preparation for a storm that, based on available forecasts, had the potential to cause damage to the electric distribution system and widespread customer outages. At the same time, utilities across the region were preparing for the forecasted storm, creating increased demand for storm restoration resources. Recognizing that external resources could become difficult to obtain, the Company proactively secured external resources to ensure it would be positioned to respond quickly and efficiently. Although the actual impacts of the storm were less severe than anticipated, the Company's preparedness measures were based on the weather forecast and resource availability considerations that existed when the decisions were made.

2. Conclusions Regarding 2024-2025 Storm Events

Q. Would you please review the Company's conclusions on cost comparisons among the 14 catastrophic storms included in this filing?

A. Yes. In Exhibit CLP-STORM-IMT-2 at page 6, the Company has prepared a bar chart comparing *total storm costs per number of outage and non-outage events requiring labor and/or crew resources*. Outage events are recorded in the Company's outage-management system as "Outage Events" and Make Safe events, blocked road events, or other damage locations are recorded in OMS as "Non-Outage Events." Dividing the total storm cost over the total number of Outage Events, plus Non-Outage Events, enables a rough comparison across all storm events. Importantly, for each storm event, the cost may vary from the average for any number of reasons, not the least of which is how, why, where, and when storm conditions occur. However, the analysis in

Exhibit CLP-STORM-IMT-2, at page 6, compares the 14 catastrophic storm events and shows that the cost per event in 7 of the 14 storms is less than $7,489 and the cost per event in 12 of the 14 storms is less than $10,000.

The details of each of the 2024-2025 Storm Events are provided in sequence in Exhibit CLP-STORM-IMT-1.

Q. In relation to the storm events and associated costs presented in this filing, was the Company's decision-making process in good faith and reasonable at the time the events occurred?

A. Yes. CL&P's storm costs for all 14 storm events were reasonable under the circumstances faced by the Company at the time of these events and were necessary to respond to events of this magnitude. Based on our collective experience in the field and with emergency restoration and storm response, the costs that the Company incurred were necessary to restore power and support local communities. The Company employed numerous strategies to manage storm costs through a rigorous tracking, review, verification and approval process, as described in greater detail in the testimony of the Company's Accounting witnesses.

F. Enhancing Future Storm Response and Restoration

Q. Please describe the Company's approach to technology investments for storm response and restoration efforts.

A. The Company continually evaluates emerging technologies, operational tools, and system enhancements to optimize storm response coordination and restoration performance. These ongoing efforts are aimed at strengthening system resilience,

improving field communications, enhancing customer communications, and enabling a faster, more efficient restoration process.

Q. Please describe the technology investments the Company has integrated into its operations to enhance storm response and restoration efforts.

A. In 2021, the Company implemented several new technologies, including an External Contractor Roster Template and an integration between ARCOS (Storm Resource Tracking System) and OMS (Outage Management System). This integration resulted in a significant increase in efficiency for rostering crews and tracking them throughout the storm restoration lifecycle. Previously, these activities were handled entirely manually. The new automation reduced handoffs, minimized human errors, and shortened cycle times.

In 2022, the Company implemented the Oracle Utilities Operations Mobile Application ("OMA"), enabling the Company to assign damage assessment packages to Damage Assessors via mobile device. This technology provides near real-time capture and tracking of assessment progress and damage identified during patrols. Additionally, OMA allows the Planning Section and the Incident Management Team to quickly aggregate field damage information, supporting more informed restoration planning and prioritization.

In late 2024 and early 2025, the Company launched a new Mobile Work Management system for internal field crews. This system enables electronic management of timesheets and dispatch of both planned and trouble work to Eversource field crews (Response Specialist Organization and Electric Field Operations) via iPad devices.

Crews can now enter time digitally, receive work assignments, and update the status of assigned events in near real time—all from their mobile devices.

The Company also has installed intelligent recloser and fuse-saving devices on the distribution system, known in the industry as "TripSavers," that help reduce sustained outages and improve restoration performance during fault events. During storm events, these devices provide several operational benefits, including reducing temporary outages by automatically restoring service after transient faults, improving restoration efficiency and reducing costs by reducing the number of field dispatches for temporary faults, providing operational visibility and data, and enhancing sectionalizing by isolating permanent faults.

Q. Can you provide examples of the technologies and operational enhancements the Company plans to implement or is currently evaluating to support future storm response and restoration efforts?

A. Yes, the Company has invested in or is evaluating a range of technologies and operational enhancements to support future storm response and restoration efforts, including:

- **Expanded distribution automation and sectionalizing capabilities** beyond existing TripSavers, such as additional intelligent switching and protection devices to improve fault isolation and reduce the number of customers affected by individual outages.
- **Enhanced storm and outage analytics tools, dashboards, and modeling capabilities** to provide real-time visibility into outages, trouble spots, and restoration progress, enabling more effective targeting and sequencing of restoration work.
- **Improved crew and resource management systems** that integrate outage management, work management, and crew tracking platforms to optimize crew assignment, travel, and staging during storms.

- **Digital damage assessment tools and mobile field applications** to accelerate identification, recording, and prioritization of storm damage, improving the speed and accuracy of restoration planning.

Collectively, these technologies and operational enhancements are expected to reduce the frequency and duration of storm-related outages, improve restoration efficiency, and manage overall storm response costs.

Q. Can you provide more detail on the Company's plans for improved crew and resource management tools?

A. In late 2025, the Company identified a new technology, Storm Manager, that aligns with many of its goals for improving crew management and tracking during storm restoration. As a result, in 2026, the Company launched a project to implement Storm Manager, with phased rollouts planned through 2027. This mobile system will enable end-to-end tracking and management of storm resources, including contractors, covering every stage from hiring and rostering to mobilization, onboarding, logistics (such as food and lodging), staging, work assignments, timekeeping, crew tracking, demobilization, and invoicing.

With Storm Manager, the Company will have continuous visibility into the location and activities of all crews via a mobile application from the moment they are hired. This technology will digitize storm restoration crew records and streamline management and tracking processes, requiring minimal manual input from field personnel. GPS and "breadcrumb trails" will allow the Company to document crew activities without extensive manual reporting, enabling crews to focus on safety and efficient storm restoration.

Q. Are there other examples of technology investments related to storm response and restoration efforts that the Company is exploring?

A. Yes. The Company plans to invest in a Distribution Management System ("DMS"), a comprehensive software platform that enables real-time monitoring, analysis, and control of the electric distribution system. The DMS will provide system operators with advanced tools for assessing, operating, and visualizing real-time power flows, fault location and isolation, automated service restoration, distributed energy resource management, volt/var optimization, and other advanced functions.

A key advantage of the DMS is its ability to optimize grid operations using advanced algorithms. These algorithms support load balancing, voltage regulation, and optimal network reconfiguration, thereby enhancing energy efficiency and reducing losses. Overall, the DMS will help operators make more informed, efficient decisions when managing the power grid and dispatching resources during events.

Q. What role does the Company believe Advanced Metering Infrastructure ("AMI") technology can play in enhancing storm response and restoration activities?

A. AMI is expected to play a significant role in improving storm response and restoration by providing the Company with greater visibility into customer outage and restoration status across the distribution system.

AMI enhances storm response by delivering near-real-time information on customer outages and restoration progress. For instance, AMI systems can automatically alert the Company when outages occur, reducing the need for field verification of individual customer outages. This capability helps save time and lower restoration costs by

limiting unnecessary truck rolls and allowing crews to focus on confirmed system damage.

Additionally, AMI enables the Company to poll customer meters in real time, providing operators with detailed insight into service impacts at the individual meter level. This allows for the identification of nested outages within a larger outage area with less reliance on field resources. Currently, many "no lights" calls from single customers still require a physical worker to investigate, even if service has already been restored or was never interrupted. With AMI, these truck rolls can be significantly reduced by providing definitive, real-time meter-level status.

Furthermore, AMI enables more accurate and granular customer messaging by tracking when meters are powered down or restored. This reduces false restoration notifications during nested outages, supports more timely interruption alerts, and ensures restoration messages are sent only when power has actually been restored.

III. STORM COST ACCOUNTING AND DOCUMENTATION

A. Summary of Major Cost Categories

Q. What is the breakdown of the total costs presented in this filing?

A. This filing presents incremental costs for review associated with 14 storm events exceeding the threshold for "catastrophic" storm recovery and eight pre-staging events. The breakdown of costs is as follows:

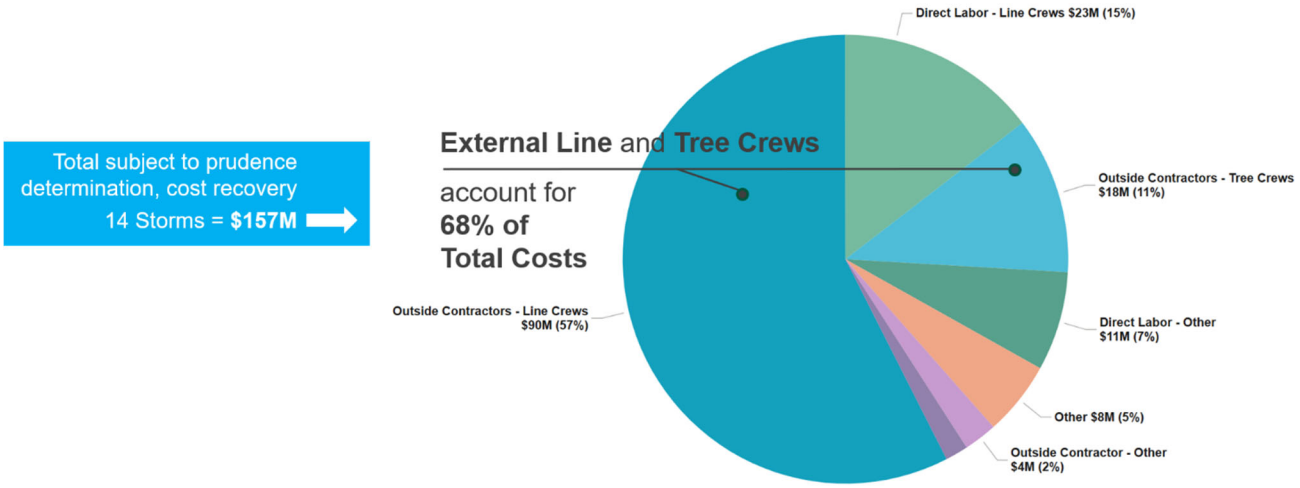


Table 2: Breakdown of Cost Drivers by Magnitude

Cost Driver	Amount	Percent
Outside Contractors –Line Crews	$90,399,832	58%
Outside Contractors –Tree Crews	17,789,611	11%
Direct Labor – Line Crews	23,008,822	15%
Direct Labor - Other	11,246,881	7%
Other	11,043,877	7%
Outside Contractors - Other	3,781,415	2%
Total Cost Requested for Review	**$157,270,438**	**100%**

Table 3: Breakdown of Cost Drivers by Crew Cost & Other

Cost Driver	Amount	Percent
Outside Contractors –Line Crews	$90,399,832	58%
Outside Contractors –Tree Crews	17,789,611	11%
Direct Labor – Line Crews	23,008,822	15%
Direct Labor - Other	11,246,881	7%
Outside Contractors - Other	3,781,415	2%
Total Crew & Labor Cost	**146,226,561**	**93%**
Other	11,043,877	7%
Total Cost Requested for Review	**157,270,438**	**100%**

Q. Has the composition of storm restoration costs in the 2024-2025 Storm Events changed compared to the 2018-2023 Storm Events?

A. Yes. The proportion of direct internal labor costs has increased, while the proportion of external labor costs has decreased. This shift in relative proportions is driven by several factors, including refinements to capitalization practices, improvements in the Frontier Settlement billing process, and increased availability of internal resources to support storm restoration activities.

Q. Please provide more detail on the specific functions and activities within the ERP associated with each major cost category.

A. To conduct restoration and recovery following the 2024-2025 Storm Events, Eversource incurred costs in seven major categories of cost: (1) direct labor costs; (2) materials; (3) payroll-related overheads; (4) vehicles; (5) outside contractors/vendors; (6) PCard transactions; and (7) employee expenses/other. Each of these cost categories is associated with specific functions and activities undertaken as part of the ERP to restore power and conduct recovery operations, as follows:

a) Direct Labor Costs. To restore power and conduct recovery operations, the Company incurred incremental payroll costs for its employees and for employees of other Eversource Energy operating companies assisting in storm restoration. These labor costs are incurred in accordance with applicable labor contracts for unionized workers and applicable laws, regulations and corporate policies for other employees. This includes, for example, payroll costs incurred in response to the storm response, reflecting the efforts of the Company's line workers in restoring service and repairing distribution infrastructure.

Exhibit CLP-STORM-ACCT-1 (Summary) shows that the aggregate Direct Labor costs incurred for the 2024-2025 Storm Events are approximately $34.3 million, or 22 percent of the total cost. There are no invoices associated with this cost category.

b) Material. The Company incurred material costs for storm-related items issued from its inventory or purchased directly from vendors. Materials used in storm restoration work include cable, wire, safety clothing and glasses, and batteries. Also included is an allocation of expenses associated with lobby stock. "Lobby stock" represents the cost of miscellaneous small items of stock, such as nuts, bolts, washers, deadends, splices and connectors, which are routinely used in the electric distribution system and generally are stored in equipment bins in the storeroom lobbies. During storm restoration work, the Company carefully accounts for the material it uses to restore service. The Company also has processes in place to ensure that any material issued to restoration personnel is returned upon completion of the restoration work or the Company's release of an external line contractor (and such returned materials are then credited to the applicable storm work order).

Exhibit CLP-STORM-ACCT-1 (Summary) shows that the Material costs for the 2024-2025 Storm Events are approximately $1.1 million. There are no invoices associated with materials withdrawn from the Company's warehouses, which comprise the bulk of this cost category.

c) Payroll-Related Overheads. The Company incurred payroll-related overheads for each labor hour worked by internal employees during storm events.

Exhibit CLP-STORM-ACCT-1 (Summary) shows that the Payroll-Related Overheads for the 2024-2025 Storm Events are approximately $1.9 million. There are no invoices associated with this cost category.

d) Vehicles. The Company incurred vehicle costs associated with storm restoration work. All CL&P-affiliated operating company line crews used by CL&P to restore power and conduct recovery are associated with vehicles to perform the work. Vehicles are also used to patrol the system to help pinpoint damage locations; to transfer line workers to locations requiring system restoration work; to allow for non-affiliated mutual aid line workers that require a line truck to use an Eversource provided truck or vehicle during their storm restoration work; and to provide a means for supervisors in the field to move between work locations and effectively coordinate system restoration work. The cost of vehicles owned and used by CL&P's distribution operations is reflected in base distribution rates and therefore does not qualify as storm costs and is appropriately excluded from the storm-cost computation.

Exhibit CLP-STORM-ACCT-1 (Summary) shows that the Fleet cost for the 2024-2025 Storm Events is approximately $5.1 million. There are no separate invoices for vehicle-related costs.

e) Outside Contractors and Vendors. The Company incurred costs for external crews procured to restore power and conduct recovery work and the costs to feed and lodge those vendors.

Exhibit CLP-STORM-ACCT-1 (Summary) shows that the Outside Contractors and Vendor cost for the 2024-2025 Storm Events is approximately $112.0 million. A copy of the invoices, receipts, and other supporting documentation are provided in Exhibits CLP-STORM-ACCT-2 (CLP-1A through CLP-14A) (Confidential).

The types of external crews procured and used in the 2024-2025 Storm Events are as follows:

- **Mutual Aid**: Mutual aid crews are field crews procured from other electric utility companies. Work performed by these crews includes restoring service, shifting and splicing high-voltage conductors, and other activities associated with restoration and recovery of CL&P's electric facilities.

- **Independent Contractors**: Independent contractors perform the same work as mutual aid crews, except the line workers comprising these crews are unaffiliated with an electric utility company.

- **Vegetation Management**: Vegetation management crews are used to clear trees and vegetation, so that workers can gain safe access to broken or failed facilities to safely perform restoration work.

- **Environmental**: The Company incurred costs for physical work performed by the Company's environmental vendors to clean up any oil that spilled from broken or failed oil-filled equipment, such as transformers.

- **Other:** Outside contractors/vendors' costs also include costs associated with food and lodging, civil crews, construction representatives, damage assessors, police and traffic control, service crews and staging logistics such as tower lights, generators, travel trailers, and other similar or related costs.

f) PCard Transactions. The Company incurred costs for PCard Transactions for food and supplies purchases.

Exhibit CLP-STORM-ACCT-1 (Summary) shows that the PCard costs for the 2024-2025 Storm Events are approximately $2.6 million.

g) Employee Expenses & Other. This category includes miscellaneous employee expenses including costs for vehicle mileage when Company personnel use their personal vehicles to travel to and return from their storm work assignments, non-contractual meals costs and other employee reimbursements.

Exhibit CLP-STORM-ACCT-1 (Summary) shows that the Employee Expenses & Other costs for the 2024-2025 Storm Events are approximately $0.3 million.

In the Company's systems, these cost categories are differentiated by codes within the accounting system, ensuring costs are appropriately categorized from an accounting perspective.

Q. Is the Company proposing any adjustments to the major cost categories?

A. Yes, the Company has adjusted the cost of small tools sought for recovery in this docket by 25 percent.

Q. What is the basis for the 25 percent adjustment to the cost of small tools?

A. In Docket No. 18-11-12 ("2019 Storm Decision"), PURA held that a small portion of tools, supplies, and PPE should be considered normal operating expenses and that it was reasonable to disallow 25 percent of those costs. 2019 Storm Decision, at 13-14. PURA's holding in the 2019 Storm Decision is reasonably applicable to the facts of this proceeding, and the Company has adjusted the cost of tools and durable goods sought for recovery in this docket by 25 percent. The 25 percent adjustment factor applicable to the cost of small tools is reflected in the cost exhibits for each storm event (Exhibits CLP-STORM-ACCT-2 (CLP-1 through CLP-14) on the "Materials" tab.

B. Documentation Provided

Q. What do Exhibit CLP-STORM-ACCT-1 (Summary) and Exhibits CLP-STORM-ACCT-2 (CLP-1 through CLP-14) provide?

A. Exhibit CLP-STORM-ACCT-1 (Summary) and Exhibits CLP-STORM-ACCT-2 (CLP-1 through CLP-14) are EXCEL worksheets summarizing the Company's existing cost data compiled for the 2024-2025 Storm Events.

Q. Please describe Exhibit CLP-STORM-ACCT-1 (Summary).

A. Exhibit CLP-STORM-ACCT-1 (Summary) provides a summary of the incremental costs for the 2024-2025 Storm Events, detailed by each event's unique storm work order further segregated into the major cost categories listed above.

Q. Please describe Exhibits CLP-STORM-ACCT-2 (CLP-1 through CLP-14).

A. Exhibits CLP-STORM-ACCT-2 (CLP-1 through CLP-14) provide detailed information for the incremental storm costs incurred by the Company for the 2024-2025 Storm Events, organized by the major cost categories identified above. The details provided in these Exhibits include, for example, the source of labor by operating affiliates providing storm support to CL&P (i.e., Eversource Energy Service Company, PSNH, NSTAR Electric, etc.) by direct labor costs, including employee title, amount, and hours. Similarly, the Materials summary shows the source of the charge, stock codes, item descriptions, quantities, and dollar amounts. The vehicle summary shows the source of the charge, department, and dollars charged. The outside contractor/vendor summary shows the vendor code and vendor name, payment reference number, a description of the service provided, the dollar amount, and a page number reference to copies of the invoices, receipts, and additional supporting documentation. The PCard summary provides the category of expenses (e.g., meals), as well as the Payment Reference, Transaction Key, and Payment Month. The employee expense summary provides employee expenses by name or description, cost type, and dollar amount.

Q. Please describe Exhibits CLP-STORM-ACCT-2 (CLP-1A through CLP-14A).

A. Exhibits CLP-STORM-ACCT-2 (CLP-1A through CLP-14A) provide copies of invoices, receipts, and additional supporting documentation received by the Company for the incremental costs incurred for the 2024-2025 Storm Events. Additionally, these exhibits include copies of PCard invoices, receipts, and additional supporting

documentation for incremental storm costs exceeding a threshold of $10,000. Please note that these invoices, receipts, and supporting documentation are confidential because they contain competitive pricing data for the outside contractors and services used by the Company in the storm restoration efforts.

C. Storm Cost Tracking

Q. What is the Company's system for accounting for storm work orders during an ERP event?

A. When a storm event occurs a storm work order is established in the Company's accounting system. This work order and any other relevant accounting information is communicated to Eversource employees. Eversource uses a standard set of accounting codes to record all financial transactions. This standard set of codes, or code block, provides flexibility to track costs in a variety of ways. Certain elements are especially useful when tracking storm-restoration costs. These include the company code, work order, functional cost control center, and cost element. Once a work order is created, all transactions related to that storm restoration effort are charged to the assigned work order codes. The Company has detailed accounting policies governing the recognition and approval of financial transactions. These policies are relied upon to ensure all storm restoration costs are recorded to the correct accounting codes.

Q. Did the Company follow this process for the 2024-2025 Storm Events?

A. Yes. The Company followed this process for the 2024-2025 Storm Events. Specifically, work orders were established for each storm to accumulate all storm restoration costs. For each capital item (for example, a pole or section of a conductor),

the Company used its work management standard construction method to allocate labor, vehicle costs and materials to the capital item installed, thereby appropriately capitalizing all costs associated with the capital plant work during the specific storm. This method considers the additional time and expense associated with installing capital plant during difficult storm conditions. The Company also capitalized a portion of the food, lodging, and employee costs incurred for the 2024-2025 Storm Events in accordance with prior PURA directives.

Q. What are non-incremental costs that may be incurred during ERP events?

A. The Company identifies non-incremental costs as those it would have incurred in the absence of the storm. Typical non-incremental storm costs include CL&P direct straight-time payroll and associated payroll benefit overheads, and fixed vehicle expenses such as lease costs, insurance, facility costs, and payroll for garage personnel.

Q. How does the Company define incremental costs incurred during a storm event?

A. Incremental costs are defined as those costs that would not have occurred but for the storm event. Incremental costs include:

- Contractor and non-Eversource utility line crews;
- Contractor tree trimming, civil, service, and other crews;
- Payroll, related overheads, and equipment associated with restoration assistance provided to the Company by affiliate companies;
- Food and lodging for crews and storm restoration personnel;
- Materials and supplies used during the storm restoration; and
- Overtime payroll.

Q. How does the Company use cost elements to determine incremental costs?

A. Examples of the Company's use of cost elements in the corporate accounting system in determining incremental costs include:

a) For direct labor costs, the Company sorts them by various labor-related cost elements, which are then further reviewed by specific payroll time codes. If the cost element or payroll time code reflects straight time, the cost is classified as a non-incremental cost because the CL&P employee, or CL&P-affiliated company employees that support CL&P as part of their non-storm responsibilities, performed storm restoration duties during a regularly scheduled workday. Direct overtime labor is considered incremental. Other payroll time codes that contain shift differential pay and premium pay rates are split between incremental and non-incremental. Additionally, labor costs charged to the storm work order by employees of CL&P-affiliated operating companies that do not support CL&P as part of their non-storm responsibilities are considered incremental.

b) For lobby stock, the cost elements specifically identify material-related costs. Although materials are evaluated to determine whether they meet capitalization criteria, the remaining materials and lobby stock are treated as incremental, storm-related incremental expenses. Stores overhead expenses are non-incremental.

c) Cost elements are used to account for employee overhead costs, such as health/retirement benefits and non-productive time (holidays, vacation, sick

days, and other paid time). These costs are charged to the storm work orders as a loaded cost following the productive payroll, which is directly charged to the storm work orders in the accounting payroll system. Payroll-related overheads charged to the storm work order from CL&P employees are categorized as non-incremental. Payroll-related overheads charged to the storm work order from CL&P's affiliated operating companies are considered incremental.

d) The Company's accounting system also employs cost elements to identify costs associated with outside contractors/vendors. Outside contractor and vendor costs charged to the storm work orders are considered incremental.

e) Specific cost elements are also used to determine the incremental costs associated with fleet vehicles and employee expenses, such as vehicle mileage, tolls, and, in some cases, out-of-pocket meals.

Q. How is internal labor entered and tracked during ERP events?

A. All internal labor hours are entered into the Company's online timekeeping payroll system using the prescribed storm work order number. Storm work orders are initiated at the direction of the Response Specialist Organization ("RSO") as a weather event approaches and storm preparedness commences. The associated coding is assigned at the start of the event so that cost data can be appropriately categorized by cost types. Inputs into the Company's online time keeping system include an employee's name, charge cost center, storm work order number, and the number of hours worked, including, but not limited to, straight time, overtime, rest time, and meals allowed. This

input is based on timesheets submitted by employees and approved by their supervisor. Following system input, each employee's supervisor reviews the accuracy of the time, time codes, and proper accounting codes, including the storm work order. Once accuracy is confirmed, the supervisor approves the time entry in the online payroll system.

On a weekly basis, the Company's business services personnel generate labor reports to further analyze for any discrepancies, miscodings, or inaccuracies. Any necessary corrections are made in the time reporting system.

Q. Are there any other expenses incurred by employees during ERP events?

A. During certain ERP events, employees incur reimbursable expenses, such as personal vehicle mileage, tolls, and, in some cases, out-of-pocket meals. In addition, employees with Company-issued credit cards can be called upon to purchase food and supplies and to reserve hotel rooms for personnel supporting storm restoration efforts. Similar to internal labor charges, all employee expenses are entered into the Company's online timekeeping system using the prescribed storm work order number. Input into the Company's online timekeeping and expense systems included an employee's name, charge cost center, storm work order number, expense code, and charge amount. All reimbursements for employee expenses of $25 or more are supported by original receipts, documenting the charge. Following each employee expense entry, an employee's supervisor reviews the accuracy and validity of the expense, expense codes, and proper accounting codes, including the storm work order. Once accuracy and

validity are determined, the supervisor approves the expense reimbursement request through the online payroll system.

All internal labor costs and employee expense reimbursements follow the Eversource Time Reporting Policy, as provided in Exhibit CLP-STORM-ACCT-3, which contains procedures, guidelines, and management approval authority for charging these costs and reimbursements.

D. Storm Invoicing Quality Control Audit

Q. Please describe the Company's process in receiving and rendering payment for invoices following an ERP event.

A. The Company's Accounts Payable Department is responsible for processing and paying invoices for the day-to-day services and materials purchased by Eversource. Eversource uses its Accounts Payable department and sometimes enlists internal employees across other departments to complete the process. This group has implemented a multi-step process to ensure storm-related invoices are thoroughly reviewed, audited, and adjusted.

Q. What is the timeline for receiving and reviewing third-party vendor invoices?

A. To respond to the 2024-2025 Storm Events, the Company often relied on external crews for restoration, with many being independent contractors who do not work for the Company on a routine basis and are unaffiliated with an electric utility. The Company also used mutual aid crews from other U.S. electric utilities.

External vendors typically invoice the Company anywhere from two weeks to eight months after services or materials are provided. The invoices issued for the work performed will encompass hundreds, and in some cases thousands of pages of crew-related charges. The supporting details required of vendors include timesheets listing each person's name and hours worked, as well as copies of receipts for expenses incurred in travel to and from, such as gas, meals, and incidentals. As a result, the vendor's compilation of these invoices will take time when larger crew complements were provided.

Upon receipt of an invoice, it will proceed through the verification, review, and approval process described below. This process typically takes 30 days to 6 weeks per invoice, depending on its size and complexity. For invoices containing disputed or inappropriate charges, this process will take longer.

Q. Please describe the multi-step process for reviewing third-party vendor invoices from contractors and mutual aid crews.

A. The Company has implemented a multi-step process to review and perform quality control to validate the outside vendor invoices submitted to the Company for work performed during the 2024-2025 Storm Events.

Table 4: **Eversource Multi-Step Review Process**

Step 1	The Company's emergency preparedness personnel, responsible for procuring outside resources, perform the following: (1) Provide daily data on the number of outside crews, their mobilization and demobilization dates, and hours worked; and (2) Collect daily timesheets from outside crews for review and approval by an Eversource representative overseeing their work.

Step 2	When an outside vendor invoice is received, the Company conducts a thorough review process. 1. Financial and administrative personnel verify the invoice by: • Matching it to daily data and crew timesheets. • Reviewing and reconciling crew members, rates, and hours worked. • Recalculating the invoice to check for errors. • Reviewing other charges with supporting documentation. • Having supervisors provide an additional review. • Communicating with vendors to resolve missing, incorrect, or unsupported charges. • Ensuring payments are made only for valid and supportable charges. • Operations personnel then validate the hours worked. 2. The Company also reviews any reimbursable out-of-pocket expenses (e.g., food, gas, lodging not provided by Eversource), verifying their validity and disallowing non-reimbursable items. If no discrepancies are found, the invoice is approved through the Accounts Payable system per the Delegation of Authority Policy. If discrepancies are found, the invoice is addressed in the next step of the process.
Step 3	The third and final step of the outside vendor invoice review occurs if any discrepancies are found in earlier steps For disputed invoices, Eversource's emergency preparedness or financial personnel contacts the vendor to resolve issues. If resolved, the invoice is resubmitted, approved, and paid. If not, the invoice is resubmitted as a "short-pay" bill, and only the undisputed portion is paid. All payments must comply with Eversource's Delegation of Authority Policy, which sets the required management approval level based on payment amount.

Q. What is the multi-step process for reviewing third-party vendor invoices for tree trimming services?

A. Eversource's Vegetation Management ("VM") Department hired contractors to perform tree clearing and trimming for the 2024-2025 Storm Events. The ongoing process for receiving and reviewing invoices is as follows:

- All work is charged at pre-approved time and equipment rates negotiated by Eversource's Purchasing Department.
- Each tree crew, including out-of-state crews, fill out a weekly time sheet that is used to capture the hours worked for each laborer and piece of equipment, as well as tolls, food, and lodging expenses not provided by Eversource.
- Each timesheet is verified by Eversource VM employees, including hours worked and the appropriateness of receipted expenses.
- Any discrepancies or errors are resolved with the contractors before the review process proceeds.
- Once verified, Eversource employees and vendors enter the timesheet data into a tracking spreadsheet including estimated cost of services provided and any expenses.
- The contractors provide an invoice which is compared and reconciled with the contractors' time and expense records by Eversource employees and vendors. This reconciliation process streamlines the approval and payment process while ensuring appropriate oversight and accuracy.
- The contractors then submit the invoice with a timesheet into the system via Ariba.
- An automated process creates a unique Maximo entry to the purchase order issued to the contractor with the invoice number, invoice date, invoice amount, and attachments.
- All tree trimming vendor payments follow Eversource's previously described Delegation of Authority policy, which dictates management approval authority over payments. The approving management verifies the invoice entered in Maximo matches what was submitted in the timesheet and invoice process and cataloged in the tracker and updates accounting on the invoice for the appropriate storm.

Q. Please describe the process for reviewing PCard transactions used to purchase food, lodging and supplies.

A. The Company employs a multi-step process for reviewing PCard transactions. Company purchasing cards or "PCards" issued by JPMorgan Chase were used during the 2024-2025 Storm Events to purchase a variety of goods and services needed for storm restoration, such as food and supplies.

Each Eversource PCard user is responsible for fully documenting each transaction by presenting the original purchase receipt and a complete description of the transaction and its reason. All documentation is then submitted to an Eversource PCard custodian, who is responsible for the accumulation and accounting of all PCard transactions in a particular Company location. The PCard custodian reviews all transactions submitted, ensuring proper use and documentation. The PCard custodian then enters all PCard transactions into the JP Morgan PCard transaction system. Information regarding transaction dates, vendor name, and the business reason for the transaction are entered into the PCard transaction system.

In addition, relevant accounting information, including Eversource affiliate company name, cost center, storm work order, and amounts, is entered into the system. Once entered, the PCard custodian verifies the accuracy of charges on the cardholder's monthly Line-Item Detail report and ensures all receipts are attached. The cost center or location manager then approves the transactions on the monthly Line-Item Detail report and returns the report to the PCard custodian, awaiting instruction from the PCard Administrator on when to submit all approved monthly files to Accounts Payable for offsite storage. Each month, reconciliation between the Company's PCard transaction system and a transaction summary file from JPMorgan Chase (Eversource's PCard provider) is performed.

The Eversource PCard Administrator also reviews a series of automated audit reports provided by JPMorgan Chase. The audit routines performed by JPMorgan Chase are intended to spot any potentially inappropriate usage of PCards. Once all these steps

have been completed, a payment file is sent to the Company's Accounts Payable system for approval by an appropriate Company representative. Once such approval is provided, payments are made to JPMorgan Chase.

All PCard transactions are governed by the Company's PCard Procedures Manual, provided in Exhibit CLP-STORM-ACCT-3, and comply with Eversource's previously described Delegation of Authority policy, which dictates management approval authority over payments.

Q. How does the Company determine which materials and supplies have been used during the storm restoration process?

A. The Company's Materials Management personnel utilize both area work center storerooms and temporary staging areas to provide materials during storm events. At the outset of a storm, area work centers and staging areas are provided with a supply of materials normally used in the district in which they are located. Such materials are centrally stored at and distributed from the Company's Berlin Central Warehouse ("BCW").

The sites are staffed by experienced Materials Management personnel from all Eversource companies. These employees provide direction to site material handlers and monitor material usage and replenishment, in conjunction with on-site operational management. Orders for replenishment materials are placed with Materials Management. Replenishment materials are also distributed from the BCW to field locations. If certain materials were not available at the BCW, they are delivered directly to the needed sites from the material vendors.

Because of the importance of rapid material deliveries, Materials Management personnel and Eversource's Purchasing Department work closely with vendors and other utilities to timely procure and deliver needed replenishment materials. Both the initial supply of materials and all replenishment materials are charged directly to a storm work order, which is used to track storm-related costs. All material requests follow Eversource's Procurement Guidelines and previously described Delegation of Authority policy, which dictates management approval authority over material requests and purchase orders.

At the completion of a storm, Eversource's Materials Management personnel work with local district operational personnel to return all unused materials to the BCW. All material returns are credited against the storm work orders, and therefore, are not included in the Company's request to recover storm costs. This process takes time to ensure that only the materials used during storm restoration are charged to the work order for that storm.

Q. Are there any other additional validation and documentation review processes performed by Eversource's Accounting and Finance Organizations following an ERP event?

A. To maintain a high level of oversight and control over the largest component of storm costs, the Company performs a final validation and review of the documentation supporting contractor invoices for line crews. This validation and review will be conducted by Eversource's Accounting and Finance organizations.

Vendor invoices over $10,000 will be re-examined, validating storm dates, vendor hours, rates, recalculating hours times rates, and ensuring no inappropriate expenses are billed. In addition, as part of this review, efforts are undertaken to ensure a clear documentation trail exists from reported storm costs (including incremental, capital, removal, and non-incremental costs); to charge type/resource summaries; to work order summaries; to work order details; to source transaction detail of charges; and lastly, to source transaction documents, such as labor timesheets, vendor invoices, expense receipts, applied overheads, and journal entries.

This documentation review will confirm that any policies regarding the accounting for incremental storm charges, capitalization, removal, and the review and approval of all source transactions are documented and complied with.

IV. CONCLUSION

Q. Does this conclude your testimony?

A. Yes.