Date Filed: September 23, 2026

Witness: Edward A. Davis and Kimberly R. Parsons
Request from: New England Connectivity and Telecommunications Association

Question:

(Model Inputs & Assumptions) Refer to Exhibit CLP-Rates-2.14, Pole Attachment Rate Calculations, p. 5 of 7, Note A. Provide all supporting documentation, work papers, calculations and assumptions used to develop the $933,329,049 adjustment related to the Tax Cuts and Jobs Act.

Response:

As explained in footnote A, the adjustment related to the Tax Cuts & Jobs Act ("TCJA") in the amount of $933,329,049, can be found in the Company's 2025 FERC Form 1 filing on Page 278, Line 10, Column F. Please refer to NECTA-004, Attachment 1, for the page from the FERC Form 1 that shows the amount of Excess Accumulated Deferred Income Taxes ("EDIT") related to the TCJA.