Date Filed: September 23, 2026

Witness: Leanne M. Landry and Jeffrey D. Turano
Request from: New England Connectivity and Telecommunications Association

Question:

(FERC Accounts) Describe in detail the accounting treatment of make ready payments to Eversource by third-party attachers, including identifying all FERC accounts to which portions of the payments might be assigned. As part of this response, also, discuss the accounting treatment, including timing of portions of make ready payments treated as CWIP or CIAC.

Response:

Make ready payments from third-party attachers are applied to the specific make ready work orders that the work is for. The payments will follow the FERC accounting on the work order whether it be capital, O&M, or a combination of the two. The payments are generally applied to the following FERC accounts, including FERC 107010, which is Construction Work in Progress.

- 107010 - Construction Work in Progress - CWIP
- 108030 - Accumulated Provision – Cost of Removal
- 583280 - CFI Credits – Overhead Line Transformers
- 593000 – Distribution Maintenance of Overhead Lines
- 593010 – Poles and Fixtures
- 593020 – Overhead Construction Transfer
- 593040 – Overhead Corrective Maintenance Repair
- 593050 – Overhead Service Maintenance Repair
- 594030 – Underground Corrective and Emergent Maintenance
- 594260 – Maintenance of Manholes
- 595000 – Distribution Maintenance of Line Transformers
- 596000 – Maintenance of Street Lighting