Date Filed: September 23, 2026

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

Question:

(FERC Accounts) Did the Company adjust any of the figures in the FERC Form 1 for 2025 in its calculation of pole attachment rates, i.e., any adjustment to Test Year figures? If so, identify each such adjustment, explain the reason for the adjustment, and provide source documentation for the change.

Response:

Yes. The Company adjusted the amount of Accumulated Deferred Income Taxes, specifically to Account 282, in order to negate the impact of the 2017 Tax Cuts and Jobs Act ("TCJA") on the CATV and Telecom pole attachment calculations. The Company started doing so at NECTA's request beginning with the 2019 pole attachment rate calculations.

The amount of the adjustment is shown in the calculation (Exhibit CLP-RATES-2.14, Page 5 of 7) and is described in Note A.