Date Filed: November 05, 2026

Witness: David L. Gladey, Leanne M. Landry, Marisa B. Paruta and Jeffrey D. Turano
Request from: New England Connectivity and Telecommunications Association

Question:
Refer to NECTA-059 Attachment 1, page 1, line 18 (790,582 POLE TOP FRAMING units; $258,449,437), and NECTA-064, page 1. To the extent not already provided in response to NECTA-118, provide the following:

a. Define "POLE TOP FRAMING" as used in Eversource's retirement-unit records. Identify separately whether it includes crossarms and braces, extension arms, conductor-support brackets, insulator pins/supports, guys or anchors, pole-top pins, bolts, mounting hardware, conductor-support structures without crossarms, labor, removal, and other costs; for every included component, state whether it supports the common pole structure, electric facilities, or both.

b. Produce the Company's pole-top-framing construction standards, standard drawings and assemblies, design guides, engineering manuals, technical bulletins, approved manufacturer specifications, and existing construction or as-built photographs illustrating the configurations recorded in this retirement unit.

c. Explain the retirement-unit quantity of 790,582. State precisely what one "POLE TOP FRAMING" unit counts.

d. Provide a component-level cost breakout of the $258,449,437 balance, or, if not maintained, the compatible-unit/material-cost and work-order records from which an estimate can be reconstructed. At a minimum, separately identify crossarms and braces, electric-specific brackets/extensions/insulator supports, common structural supports, and all other or unclassified costs.

e. Provide at least one representative 2023–2025 installed or replaced pole-top-framing assembly for each major standard configuration, with drawing, bill of material, installation work order, and capitalized cost detail identifying material, labor, and overhead.

Response:

a. Please refer to the Company's response in NECTA-131[i], subpart a, where the Company provided the definition for "POLE TOP FRAMING." Please also refer to the Company's response in NECTA-118, Attachment 1, where the Company provided a list of all compatible units (CUs) that have been identified individually for "POLE TOP FRAMING," which comprise the retirement units in FERC Account 364310. As stated in

the Company's APS # 08, which was provided in EOE-060, Attachment 3 (page 6), Minor Items of Property are described as the associated parts or items, which comprise a retirement unit. These are items that are used to install new or replace existing crossarms. The value of these minor items (items such as pins, bolts, mounting hardware) are part of the total book cost of the CU once it is placed in service. The retirement unit components could support both the common pole structure and electric facilities depending on the specific configuration. As described in NECTA-131, subpart a, unitized assets are recorded in the Continuing Property Records (CPR) at a 'fully loaded' cost, including all applicable labor, materials, minor items, and overheads according to the individual work orders' installation/removal/expense FERC Account mapping allocation, which would calculate the final cost / book value for each unit of measure that is ultimately recognized in the FERC Account 101010 Utility Account.

b. Please refer to NECTA-132, Attachment 1, for the Company's standards, bill of materials, and construction and maintenance manuals related to pole top framings.

NECTA-132, Attachment 1, contains the following:

Specifications:

- SPC-POL-001 - Wood Distribution Poles
- SPC-ARM-001 - Distribution Fiberglass Crossarms
- SPC-ARM-002 - Distribution Wood Crossarms
- SPC-P-351 - Pin - Pole Top - 32"

Single and Three-Phase Tangent Construction (with Bill of Materials and CUS)

- DTR 10.027 - Tangent thru Dead-end - 23 & 35 kV MGY & Below
- DTR 10.421 - Tangent and Small Corner

Construction/Maintenance Manuals

- DSEM 06.201 - Overhead General
- DSEM 06.211 - Pole Tops
- DSEM 06.221 - Construction Grades
- DSEM 06.715 – Pole Foreman Guidelines

c. Please refer to NECTA-059-RV01, Attachment 1, for an updated Pole Top Framing quantity of 790,641. This is the number of Pole Top Framing retirement units in the Company's CPR as of December 31, 2025. As described above, each pole top framing CU can consist of a major unit of property (i.e., crossarms) and minor items (i.e., anchors,

outriggers, brackets, and any other attaching materials necessary to construct the individual pole top framing asset).

d. Please refer to NECTA-132, Attachment 2, for an example of how the CU material/cost and charges in the Work Management system (Maximo) flow through and into a work order final as built and the unit of property / retirement unit (RU) in the Company's Powerplan system.

e. Please refer to NECTA-132, Attachment 3, for an example of a 3-phase configuration and NECTA-132, Attachment 4, for an example of a 1-phase configuration for single location installation of a pole top and transfer of facilities onto a newly replaced Frontier pole. These attachments include the work order sketch, material list, work order location detail and capital cost detail with labor, materials and overheads (the information associated with the capital cost detail was derived from the Company's general ledger system).

Prior Referenced Response:

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[i] NECTA-131 Question:

Refer to NECTA-059, page 1, and NECTA-059, Attachment 1, lines 10–24; NECTA-064 and NECTA-065. To the extent not already provided in response to NECTA-118, provide the following:

a. For every retirement-unit entry in NECTA-059, Attachment 1—including INSULATOR, PIN/POST; INSULATOR, STRING; the four "POLE Fully Owned/Jointly Owned" categories; POLE PLATFORM; POLE TOP FRAMING; TRANSFORMER, OVERHEAD < 500 KVA; XFMR, INST OVERHEAD < 500 KVA; and Non-unitized—provide the Company definition, unit of measurement, retirement-unit code, criteria for recording an addition or retirement, and typical equipment/materials, labor, and overhead costs included.
b. Produce any retirement-unit dictionary, continuing-property-record manual, plant-accounting instructions, accounting guides, technical publications or other Company documents that define or govern retirement units.
c. If a listed retirement-unit description has a different meaning from standard engineering terminology, explain that difference and identify the Eversource document that controls its meaning.

NECTA-131 Response:

a. As discussed in the response to NECTA-118[i], the Company has since reclassified the INSULATOR, PIN/POST; INSULATOR, STRING; TRANSFORMER, OVERHEAD <500 KVA; XFMR, INST OVERHEAD < 500 KVA retirement units to their appropriate Utility Accounts. As described in NECTA-130, the Company is providing a revised response to NECTA-059-RV01, Attachment 1 (NECTA-059-RV01[ii]), which will provide updated retirement units.

   For every retirement unit entry in NECTA-059-RV01, Attachment 1, Account 364310, please find below the Company definition:

Function:	Distribution Plant
Regulatory Account Number:	364
Account Title:	Poles, Towers, & Fixtures
Property Group:	Electric Plant

Retirement Unit	Description	Recording Unit of Measure
POLE TOP FRAMING, Each	Complete pole top framing including crossarms, anchors, outriggers, brackets, and attaching	Each pole top framing
PLATFORM, TRANS-FORMER OR SWITCHING, Each	Complete transformer or switching platform excluding poles and appurtenances, but including stringers, planking, pipe rail-ing, etc., and attaching hardware.	Each platform
POLE, Each	Complete single pole.	Each pole
TOWER, Each	Complete tower including steel crossarms, extensions, footing steel, concrete founda-tions, special NOTE: The total height of a tower includes the height of the tower plus the height of its extensions.	Each tower

Please refer to NECTA-131, Attachment 1, for a listing of the compatible units (CUs) that comprise the "POLE Fully Owned/Jointly Owned" categories. A listing of CUs that comprise the POLE PLATFORM and POLE TOP FRAMING Retirement Units can be found in NECTA-118, Attachment 1. Unitized assets are recorded in the Continuing Property Records (CPR) at a 'fully loaded' cost, including all applicable labor, materials, minor items, and overheads according to the individual work orders' installation/removal/expense FERC Account mapping allocation, which would calculate the final cost / book value for each unit of measure that is ultimately recognized in the FERC Account 101010 Utility Account.

b. Please refer to NECTA-131, Attachment 2, for the Company's distribution retirement unit manual, NECTA-131, Attachment 3 for the Company's distribution plant account manual and EOE-060, Attachment 3, APS08 - Capital Versus Expense Criteria, for the Company's capital vs. expense policy (APS#8). Combined, these documents define and govern the Company's retirement units.

c. There are no listed retirement-unit descriptions that have a different meaning from standard engineering terminology.