Date Filed: September 23, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray and Timothy J. Griffin
Request from: New England Connectivity and Telecommunications Association

Question:

(Make Ready Work & Related Costs) Reference Exhibit CLP REVREQ-2, Schedule B 6.2 (Deferred Assets), please discuss how the Accumulated Deferred Income Taxes for each deferred asset on lines 29 – 39 were determined, and show the calculation for deferred third party make ready pole work as an example.

Response:

Accumulated Deferred Income Taxes for each deferred asset on lines 29 – 39 of Exhibit CLP REVREQ-2, Schedule B-6.2 were determined by applying the statutory tax rate in effect during the rate year, or 27.5175%, to the 12/31/2025 balance. Using the deferred pole make ready 12/31/2025 balance of $16,581,000 as an example, the calculation is as follows: $16,581,000 multiplied by (1 - 27.5175%, or 72.4825%) tax rate to come to the after-tax amount of $12,018,000 as seen on line 44 of Schedule B-6.2.