Date Filed: September 23, 2026

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

Question:

(FERC Accounts) Provide a description of any Subaccounts for FERC Account 364 maintained by the Company, and identify and produce all plant and accounting records pertaining to FERC account 364 pole plant investment that break out the specific classes of pole investment by the items listed in the FERC Account 364 instructions, including but not limited to any documents that identify the amount of investment in poles, crossarms, or other appurtenances affixed to the bare wood pole, or by subaccount maintained by the Company.

Response:

Please refer to NECTA-059, Attachment 1, for the plant records pertaining to FERC account 364 pole investment as of December 31, 2025. The specific classes of pole investment are recorded by retirement unit. The adjusting journal entry on line 28 entered as of December 31, 2025, totaling $1,065,950, provides for the estimated increase to the FERC Account 364 pole investments associated with the Frontier jointly owned poles. Under circumstances where Frontier performs the work to install / replace a jointly owned pole, the Company will reimburse Frontier for a portion of those incurred investment costs, in accordance with the joint owned pole agreement, and record its portion of the value of those jointly owned poles in FERC Account 364.