Date Filed: September 23, 2026

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

Question:

(Make Ready Work & Related Costs) Reference Exhibit CLP REVREQ-4 (Third Party Pole Make Ready Costs). Provide the following:

a. Line 7552, Notes, indicates that Eversource began maintaining detailed records of both billable and non-billable make costs consistent with Order No. 15 in the Final Decision in 19-01-52 RE01. Please confirm that the figure of $16,580,868 includes only non-billable costs.
b. Discuss whether (i) the non-compliance issues that led to the costs incurred by the company as shown in this exhibit were discovered by the company as a result of a new attacher requesting to attach, (ii) for each pole in the exhibit, the company has a record of when the last attacher attached to the pole and when the pole was last inspected.
c. Confirm that the headings for columns F through Y are the FERC accounts to which the third party pole make ready costs were assigned;
d. Provide a description of the subaccounts for Accounts 593 and 594.
e. Discuss why all the costs are in O&M accounts and there are no costs in capital accounts at page 41 of Exhibit CLP REVREQ-1.
f. For entries indicating "Pole replacement – Pole defective", explain why if the pole is already defective, it would not be the company's or the joint pole owner's responsibility to replace the pole.
g. With reference to line 7030 which explains that Frontier will set a new 40-foot class 2 pole and remove the 35-foot class 4 pole, explain *D&D*Conv and discuss how the capital costs associated with the pole replacement were treated in the FERC Form 1.
h. Provide an allocation of the amount of $16,580,868 into calendars years, meaning the portion allocable to each year starting with 2017 and ending with 2025 and indicate where the allocations appear in the FERC Form 1 for those years.
i. Explain line 7548, the removal of 2023-2025 Amounts in Distribution Rates of $2,408,607. Explain how that amount was added to distribution rates since the last rate case in Docket 17-10-46.

Response:

a. Confirmed. The amount of $16,580,868 shown on line 7552 includes only non-billable third party make ready costs. As noted in Exhibit CLP-REVREQ-4, Eversource began maintaining detailed records of both billable and non-billable make ready costs consistent with the Docket 10-01-52RE01 Decision. The amount reflected in this exhibit represents costs that were classified as non-billable and therefore were not invoiced to attaching entities.

b. (i) The non-compliance conditions reflected in Exhibit CLP-REVREQ-4 were identified during the engineering phase associated with attachment requests.
(ii) Eversource maintains records related to pole inspections and attachment activity. The availability of records identifying the most recent attachment date and inspection date varies based on the specific pole and historical record availability.

c. Yes, columns F through Y are the FERC accounts to which the third party pole make ready costs were assigned.

d. Below is a description of the subaccounts for FERC 593 and 594.

593000 – Distribution Maintenance of Overhead Lines
593010 – Poles and Fixtures
593020 – Overhead Construction Transfer
593040 – Overhead Corrective Maintenance Repairs
593050 – Overhead Service Maintenance Repairs
593100 – Tree Trimming Vegetation Control
594000 – Distribution Maintenance of Underground Lines
594010 – Underground Conduit Maintenance
594020 – Manhole Regulating
594030 – Underground Corrective and Emergent Maintenance
594260 – Maintenance of Manholes

e. In Docket No. 19-01-52RE01, PURA directed the Company to defer incremental non-billable make-ready costs (see Docket No. 19-01-52RE01 Final Decision dated May 11, 2022 at page 45). Consistent with this directive, the Company deferred incremental non-billable O&M make-ready costs to a regulatory asset which is being sought for recovery in this rate amendment application as supported by Exhibit CLP-REVREQ-4. The capital costs for non-billable third party market ready pole work is included for recovery in the Company's rate amendment application consistent with all other in-service capital and is supported in Exhibit CLP-ADDITIONS-9.

f. For entries indicating "Pole replacement – Pole defective", if the pole was found during survey to already be defective, it would be the Company's or the joint pole owner's responsibility to replace the pole.

g. With reference to Exhibit CLP REVREQ-4 (Third Party Make Ready Costs), line 7030, "D&D Conv" is part of the Field Work Order description. The entire Field Work Order description for this line is "*D&D*Conv. 1635692 - Make Ready Non" which is used internally to communicate the contractor assigned to the work order, the Alden One conversation number, the type of work and billing classification. Therefore, "D&D" refers to D&D Contractors, "Conv. 1635692" is the Alden One conversation number, "Make Ready Non" indicates this is for make ready work and is 'non' billable. The capital costs associated with the additions and retirements related to the pole replacement were included on lines 64, 65 and 67 of pages 204-207 in the Company's 2025 Ferc Form 1 filing.

h. The table below shows the $16,580,868 by year. The amounts are included in the FERC Form 1 under Electric Operation and Maintenance Expenses under their respective FERC account number (583, 584, 587, 590, 593, 594, 595, 596, and 598) by year.

Sum of Amount	Column Labels				
Row Labels	2022	2023	2024	2025	Subtotal
THIRD PARTY ATTACHMENTS	**1,048,267**	**4,148,604**	**6,249,705**	**7,542,899**	**18,989,475**
583000	(149,339)	(135,350)		2,317	(282,371)
583280	53,157	199,219	176,188	257,078	685,642
584000	341	8,409			8,750
587000	37,204	22,200	(45)	12	59,372
590000	443				443
593000	(61,381)	399,706	(1,389)	1,311	338,248
593010	30,426	22,543	7,503	218,671	279,143
593020	312,818	1,268,404	1,475,796	2,670,831	5,727,849
593040	295,280	1,110,966	2,340,879	1,270,292	5,017,418
593050	43,528	190,075	255,225	390,202	879,030
593100	309	147			457
594000	54,908	(114,528)	158	41	(59,421)
594010	1,885	1,115	5,461	2,745	11,206
594020	2,646	47			2,693
594030	157,859	726,613	505,831	957,953	2,348,257
594260	11,359	31,315	6,728	2,074	51,476
595000	(5,232)	(70,865)	29,746	66,753	20,401
596000	261,427	486,587	1,447,624	1,702,618	3,898,257
598000	628	1,999			2,628
Subtotal	1,048,267	4,148,604	6,249,705	7,542,899	18,989,475
Removal of Amounts in Distribution Rates		(802,869)	(802,869)	(802,869)	(2,408,607)
Total	1,048,267	3,345,735	5,446,836	6,740,030	16,580,868

i. Refer to the Company's response to NECTA-048[i] for the 2023-2025 amounts in distribution rates.

Prior Referenced Response:

[i] NECTA-048 Question:

(Make Ready Work & Related Costs) Reference Exhibit CLP-REVREQ-1, pp. 44-46. Reconcile the statement that "the Company has not included any pole make-ready costs within base distribution rates in this proceeding…" (p. 46) with PURA's statement in Docket No. 19-01-52RE01 that "EDCs received some level of recovery in base distribution rates to perform non-billable make-ready work…" A complete response will explain the steps taken by the Company to ensure that there is no double-recovery of non-billable make-ready costs in base rates versus in the deferred regulatory asset for non-billable make-ready costs.

NECTA-048 Response:

As noted in Exhibit CLP-REVREQ-1 at 44, lines 12 through 15, the Company states "The costs recorded to this deferred asset are associated with the costs of performing non-billable make-ready pole work **not recovered in base distribution rates** [emphasis added] to meet established standards, as approved in Docket No. 19-01-52RE01…" Further, in Late File Exhibit-01 in Docket No. 19-01-52RE01, the Company notes there is $803 thousand recovered in base distribution rates, annually, that are netted against cumulative non-billable make-ready costs. Therefore, providing assurance that the Company is not double-recovering non-billable make-ready costs in base distribution rates. Refer to Exhibit CLP-REVREQ-4 (Make Ready Pole Work), line 7548 in tab "Non-Billable Reason" for the Removal of 2023-2025 Amounts in Distribution Rates totaling $2.4 million.