Date Filed: October 28, 2026

Witness: David L. Gladey, Steven Lamontagne and Edward A. Davis
Request from: New England Connectivity and Telecommunications Association

Question:

Refer to NECTA-008, p. 2 (GIS population of 730,325 poles, including 94,686 solely owned and 635,639 jointly owned poles), and Exhibit CLP-RATES-2.14, p. 7 of 7 (664,725 physical poles, comprising 76,993 solely owned and 587,732 jointly owned poles, converted to 370,859 equivalent poles).

a. Reconcile the 730,325 GIS poles to the 664,725 poles used in the rental-rate formula, quantifying every category that explains the 65,600-pole difference.
b. For each reconciling category, identify the count of solely owned and jointly owned poles, and explain the reason for exclusion from the pole count used in the pole attachment rate formula.
c. For each reconciling category, identify the poles that are physically installed and in service but omitted from the formula denominator.

Response:

The Company cannot perform the requested analysis. While the difference between the counts from the Company's GIS system and the Company's plant accounting system cannot be specifically accounted for and reconciled, there are several explanations as to why the figures are different.

The pole counts from the Company's Continuing Property Record ("CPR") for Account 364 – Poles, Towers & Fixtures are only the poles found within Account 101 - Utility Plant in Service. The count of any poles that have not yet been classified to Account 101 (i.e., are contained within Account 106) are not factored into the pole counts shown until the open work orders close.

The Company's GIS system includes all poles that exist in the Company's service territory. This count includes poles used to construct transformer platforms, stub poles, push brace poles, guy poles, streetlight poles, poles on private property, etc. The count of these types of poles may be found in Account 364 (with a different retirement unit than those shown in Exhibit CLP-RATES-2.14, p. 7 of 7) or the counts may be included in another account entirely, for example Account 371 or Account 373. The count of these poles should not be included for third party pole attachment rate calculation purposes.

Additionally, the two pole counts are from different time periods. The pole counts from the Company's CPR are as of December 31, 2025 while the GIS pole counts are from an extract that was performed in February 2026.

The Company would like to note that the CPR for Account 364 has historically been used as the source of the count of poles used to calculate the annual third party pole attachment rates.

The Company previously provided a similar explanation to NECTA in response to NECTA-059 in the Company's last rate case Docket No. 17-10-46.

Date Filed: October 28, 2026

Witness: 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 lines 23–29 ($63,608,379 of completed construction not classified in Account 106010, with a reported quantity of 77,320), NECTA-062 (non-unitized poles cannot be identified from the provided classification), and NECTA-058 (work-order movement from Account 107 to 106 and subsequently 101).

a. Explain precisely what the reported 77,320 "Non-unitized" quantity represents, its units of measure and the source from which it was derived; identify whether it includes any physical pole count.

b. Identify the number and ownership of poles associated with the $1,065,950 December 2025 adjusting journal entry described in NECTA-059 Attachment 1. A complete response will state whether their quantity is recognized in the formula denominator and reconcile any mismatch.

Response:

a. The reported 77,320 'non-unitized' quantity disclosed in NECTA-059, Attachment 1, represents a system generated quantity count of activity recorded to FERC Account 106 (Completed Construction Not Classified). The accounting system automatically assigns a quantity of one to each transaction recognized, regardless of dollar amount, nature of the transaction or number of physical assets associated with the activity. These system-generated quantities have no relationship to the actual number of retirement units ultimately established when the work order is closed and the final costs of the assets in FERC Account 106 are moved to FERC Account 101010 (Utility Plant in Service) and unitized/posted to the Continuing Property Records (CPR). Retirement unit quantities are determined through the unitization process once the applicable work order activities are complete and the assets are classified and posted to CPR. Therefore, the reported 77,320 'non-unitized' quantity disclosed in NECTA-059, Attachment 1, does not represent or include any physical pole count, nor does it predict any future retirement unit quantities.

b. The December 2025 journal entry of $1,065,950 related to the amount agreed to by the joint owners in the Frontier Settlement and was allocated amongst existing jointly owned pole assets in the Company's CPR. This journal was to account for Frontier incurred costs, invoiced, and

billed, and ultimately settled, for capital costs incurred on existing jointly owned poles and C-Truss assets; therefore, no quantity adjustments were made.

Date Filed: October 28, 2026

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

Question:

Refer to Exhibit CLP-RATES-2, Workpaper 2.14, pp. 3 and 7 (gross/net investment and equivalent poles), NECTA-059, Attachment 1, p. 1 (Accounts 101010 and 106010, and December 2025 journal entry), and NECTA-062, p. 1 (only unitized 101010 pole retirement units are counted).

a. Provide a reconciliation that places the total and equivalent-pole denominators and gross/net Account 364 investment on a common population.

b. Identify any changes to accumulated depreciation, accumulated deferred income taxes, or other rate-model inputs needed if the pole count or underlying investment population is modified under subpart a.

Response:

a. The Company is providing a revised response as NECTA-059-RV01[i], to include additional quantities associated with assets that have a zero-dollar balance but retain a reportable quantity. The original extraction excluded records with zero-dollar balances. Because quantities are not provided in the Plant FERC reporting data, the exclusion was not identified during the initial reconciliation process. During a subsequent review using different query parameters, the Company identified the additional quantity records and updated the response accordingly. The revision impacts quantities only and does not affect the previously reported dollar amounts. Please refer to NECTA-059-RV01, Attachment 1 ,for the updated quantity balances, which tie to CLP-RATES-2, Workpaper 2.14, pp. 3. No reconciliation or update to CLP-RATES-2, Workpaper 2.14, pp. 7, is necessary.

b. Refer the response to subpart a.

Prior Referenced Response:

[i] NECTA-059-RV01 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.

NECTA-059-RV01 Response:

Please refer to NECTA-059-RV01, Attachment 1, for the updated quantities associated with fully reimbursed assets that have a zero-dollar balance but retain a reportable quantity. The original extraction excluded records with zero-dollar balances. Because quantities are not provided in the Plant FERC reporting data, the exclusion was not identified during the initial reconciliation process. During a subsequent review using different query parameters, the Company identified the additional quantity records and updated the response accordingly. The revision impacts quantities and does not affect the previously reported dollar amounts for these retirement units. In addition, the Company reflected the removal of those retirement units (INSULATOR PIN/POST, INSULATION, STRING, TRANSFORMER, OVERHEAD <500 KVA, and XFMR, INST OVERHEAD < 500 KVA) that were reclassified in its September 2026 accounting close, as described in the Company's response to NECTA-118[i], subpart a.

Date Filed: October 28, 2026

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

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.

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.

Prior Referenced Responses:

[i] NECTA-118 Question:

Refer to NECTA-059, Attachment 1. For each of the following retirement-unit categories reported under Utility Account 364310—"INSULATOR, PIN/POST," "INSULATOR, STRING," "POLE PLATFORM," "POLE TOP FRAMING," "TRANSFORMER, OVERHEAD < 500 KVA," and "XFMR, INST OVERHEAD < 500 KVA"—please provide the following as of December 31, 2025:

a. Identify and describe each compatible-unit code whose costs are included in the category. For each code, provide its description, physical components, function, quantity, and gross book cost, and reconcile the

compatible-unit costs to the category's book cost in NECTA-059, Attachment 1. Explain any costs that cannot be identified by compatible-unit code.

b. Identify the accumulated depreciation and accumulated deferred income taxes attributable to each category and calculate its net book cost. If these balances are not maintained by retirement-unit category, explain why.

NECTA-118 Response:

a. During the preparation of the response to NECTA-059[i], the Company recognized that the retirement unit categories of" INSULATOR, PIN/POST," "INSULATOR, STRING," "TRANSFORMER, OVERHEAD < 500 KVA," and "XFMR, INST OVERHEAD < 500 KVA" were incorrectly assigned to Utility Account 364310. As such, the Company performed an asset transfer to move those assets which totaled $59,702 to their correct utility accounts. At this time, the only retirement units reported under Utility Account 364310 are as follows:

Account 364310 - Poles and Appurtenance Retirement Units at 9/30/26
Non-unitized
POLE FO <= 35FT
POLE FO > 35FT
POLE JO <= 35FT
POLE JO > 35FT
POLE PLATFORM
POLE TOP FRAMING

The remaining retirement units are correctly classified per the FERC USofA, 18 CFR Part 101, Electric Plant Instructions for account 364. Please refer to NECTA-118, Attachment 1, for a list of all compatible units which comprise the pole platform and pole top framing retirement units in Account 364310. The gross book cost included in NECTA-059, Attachment 1, includes labor, material, loaders, AFUDC, etc. and therefore cannot be reconciled to the compatible units.

b. Please refer to NECTA-118, Attachment 2, for the accumulated depreciation, net book value and accumulated deferred income taxes related to Pole Platforms and Pole Top Framing as of December 31, 2025.

[ii] NECTA-059-RV01 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.

NECTA-059-RV01 Response:

Please refer to NECTA-059-RV01, Attachment 1, for the updated quantities associated with fully reimbursed assets that have a zero-dollar balance but retain a reportable quantity. The original extraction excluded records with zero-dollar balances. Because quantities are not provided in the Plant FERC reporting data, the exclusion was not identified

during the initial reconciliation process. During a subsequent review using different query parameters, the Company identified the additional quantity records and updated the response accordingly. The revision impacts quantities and does not affect the previously reported dollar amounts for these retirement units. In addition, the Company reflected the removal of those retirement units (INSULATOR PIN/POST, INSULATION, STRING, TRANSFORMER, OVERHEAD <500 KVA, and XFMR, INST OVERHEAD < 500 KVA) that were reclassified in its September 2026 accounting close, as described in the Company's response to NECTA-118[ii], subpart a.

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.

Date Filed: November 03, 2026

Witness: David L. Gladey and Marisa B. Paruta
Request from: New England Connectivity and Telecommunications Association

Question:

Refer to NECTA-059 Attachment 1, line 17 (204 POLE PLATFORM units; $5,070,824), and NECTA-064. To the extent not already provided in response to NECTA-118, provide the following:

a. Define "POLE PLATFORM" in Eversource's retirement-unit records, identify what a recorded unit represents, and describe the equipment typically supported (for example, transformers, regulators, other electrical equipment, or common structural elements). State whether any platform is mounted on more than one pole.
b. Provide the Company's engineering drawings, structure/platform standards, specifications, diagrams, bills of material, compatible-unit definitions, construction/maintenance manuals, and available photographs depicting each platform design covered by the retirement unit.
c. Provide a listing of the 204 platform units, by type and available identifying code, and identify any portion representing investment in the common pole structure versus equipment-specific support. A complete response will supply supporting records or explain why no allocation can be made.

Response:

a. Please refer to the Company's response in NECTA-131[i], subpart a, where the Company provided the definition for "POLE PLATFORM." Pole platforms are used to provide structural support and a stable mounting surface for voltage regulators on Eversource's distribution poles. These platforms are used for when their size and weights exceed the capacity of standard mounting provisions. The platform will be mounted utilizing two poles. Please refer to NECTA-133, Attachment 1, for pole platform standards.

b. Please refer to the Company's response in NECTA-118, Attachment 1, where the Company provided a list of the compatible units (CUs) identified individually for "POLE PLATFORM," which comprise the retirement units in FERC Account 364310.

   Please also refer to NECTA-133, Attachment 1, for the Company's standards, bill of materials, and construction and maintenance manuals related to Pole Platforms.

   NECTA-133, Attachment 1, contains the following:

   Structure/Platform Standards (with Bill of Material and CUS)

DTR 16.711 - Platform Mounted Regulator Grounding and Notes
DTR 17.046 - 35 kV & Below - Wye-Wye Three-Phase Ste-up/Down Transformer Installation - Platform Mount
DTR 20.360 - Design Guide for Platform Mounted Installations
DTR 20.361 - 35 kV & Below MGY - Three - Single-Phase
DTR 20.371 - 35 kV Delta/UGY & Below - Two or Three Regulator Installation

Construction/Maintenance Manuals
DSEM 13.101 - Regulator Guide

c. Please refer to NECTA-133, Attachment 2, for a listing of the 204 platform units as of December 31, 2025 with asset id, description, and asset location. The Company does not track pole platforms by the type of equipment they support.

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-118i , 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-RV01ii), 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.

Date Filed: October 28, 2026

Witness: Marisa B. Paruta
Request from: New England Connectivity and Telecommunications Association

Question:

Refer to NECTA-059, Attachment 1, lines 11–12 and 19–20; the FERC Account 364 plant instructions in 18 C.F.R. Part 101; and NECTA-064. To the extent not already provided in response to NECTA-118, provide the following:

a. Define each of the following retirement units exactly as used by the Company: INSULATOR, PIN/POST; INSULATOR, STRING; TRANSFORMER, OVERHEAD < 500 KVA; and XFMR, INST OVERHEAD < 500 KVA. Specifically define "XFMR" and "INST" and state whether "INST" means installation, instrument, or something else.
b. For each retirement unit classification, identify the equipment, fixtures, and installation work captured in Account 364; identify corresponding engineering drawings, specifications, compatible-unit records, bills of material, manuals, and existing photographs
c. Explain the accounting basis for recording the specific items in FERC Account 364 rather than Account 365 (Overhead Conductors and Devices) or Account 368 (Line Transformers), as applicable.
d. Explain the absence of a reported quantity for three of these categories and reconcile the reported quantities and book costs.

Response:

a. Please refer to the Company's response in NECTA-118[i], and NECTA-131[ii]. Please refer to the Company's revised response to NECTA-059-RV01, Attachment 1 (NECTA-059-RV01), which will provide updated retirement units in FERC Utility Account 364.

b. - d. Please refer to the Company's response to subpart a.

Prior Referenced Response:

[i] NECTA-118 Question:

Refer to NECTA-059, Attachment 1. For each of the following retirement-unit categories reported under Utility Account 364310—"INSULATOR, PIN/POST," "INSULATOR, STRING," "POLE PLATFORM," "POLE TOP FRAMING," "TRANSFORMER, OVERHEAD < 500 KVA," and "XFMR, INST OVERHEAD < 500 KVA"—please provide the following as of December 31, 2025:

a. Identify and describe each compatible-unit code whose costs are included in the category. For each code, provide its description, physical components, function, quantity, and gross book cost, and reconcile the compatible-unit costs to the category's book cost in NECTA-059, Attachment 1. Explain any costs that cannot be identified by compatible-unit code.
b. Identify the accumulated depreciation and accumulated deferred income taxes attributable to each category and calculate its net book cost. If these balances are not maintained by retirement-unit category, explain why.

NECTA-118 Response:

a. During the preparation of the response to NECTA-059i, the Company recognized that the retirement unit categories of" INSULATOR, PIN/POST," "INSULATOR, STRING," "TRANSFORMER, OVERHEAD < 500 KVA," and "XFMR, INST OVERHEAD < 500 KVA" were incorrectly assigned to Utility Account 364310. As such, the Company performed an asset transfer to move those assets which totaled $59,702 to their correct utility accounts. At this time, the only retirement units reported under Utility Account 364310 are as follows:

Account 364310 - Poles and Appurtenance Retirement Units at 9/30/26
Non-unitized
POLE FO <= 35FT
POLE FO > 35FT
POLE JO <= 35FT
POLE JO > 35FT
POLE PLATFORM
POLE TOP FRAMING

The remaining retirement units are correctly classified per the FERC USofA, 18 CFR Part 101, Electric Plant Instructions for account 364. Please refer to NECTA-118, Attachment 1, for a list of all compatible units which comprise the pole platform and pole top framing retirement units in Account 364310. The gross book cost included in NECTA-059, Attachment 1, includes labor, material, loaders, AFUDC, etc. and therefore cannot be reconciled to the compatible units.

b. Please refer to NECTA-118, Attachment 2, for the accumulated depreciation, net book value and accumulated deferred income taxes related to Pole Platforms and Pole Top Framing as of December 31, 2025.

[ii] 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[ii], 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.

Date Filed: October 28, 2026

Witness: Marisa B. Paruta
Request from: New England Connectivity and Telecommunications Association

Question:

Refer to NECTA-059, Attachment 1, lines 23–29; NECTA-062, and NECTA-063.

a. For the $63,608,379 of Account 106010 completed construction not classified to specific retirement units, explain whether and to what extent the amount includes pole-top framing, pole platforms, crossarms, braces, brackets, insulators, or transformer-support equipment.

b. For the $1,065,950 December 2025 adjusting journal entry associated with Frontier jointly owned pole investment, identify the specific property types or work orders represented, and whether appurtenance costs are included.

c. Identify any amounts in Account 106010 as of December 31, 2025 that were later classified to POLE TOP FRAMING, POLE PLATFORM, or the other non-pole retirement units. Provide a reconciliation of subsequent unitizations to the December 2025 balance, where available.

Response:

a. Similar to what the Company described in response to NECTA-062[i], FERC Account 106010 (Completed Construction not Classified) reflects the amount of non-unitized capital investments placed in service totaling $63,608,379 as of December 31, 2025. These investments are not tracked by retirement unit. Retirement unit quantities are determined through the unitization process once the applicable work order activities are complete and the assets are classified and posted to the Continuing Property Records (CPR). The final book costs of the assets in FERC Account 106010, are moved to FERC Account 101010 (Utility Plant in Service), contemporaneously with the unitization/posting to the CPR.

b. Please see the Company's response to NECTA-129[ii], subpart b. Please also refer to NECTA-135, Attachment 1, for a listing of the affected assets.

c. Please refer to NECTA-119, Attachment 2, for the amounts in Account 106010 as of December 31, 2025 that were later classified to POLE TOP FRAMING, POLE PLATFORM, or the other non-pole retirement units.

Prior Referenced Response

[i] NECTA-062 Question:

(FERC Accounts) Provide a spreadsheet of FERC 364 Assets as of December 31, 2025, and that identifies the amount of "non-unitized" investment included in Account 364 for 2025. Identify the number of poles associated with pole investment, classified as non-unitized, and whether those poles were included in the calculation of the usable space and pole count inputs used to calculate the pole rate.

NECTA-062 Response:

Please refer to the Company's response NECTA-059i and NECTA-059, Attachment 1, for a summary of FERC Utility Account 364 as of December 31, 2025, that identifies the amount of non-unitized investment included in FERC Account 106010 (Completed Construction not Classified). Poles that are not yet classified and are instead included as part of total non-unitized plant cannot be identified. The only pole counts used in the third-party pole attachment rental rate calculation are found in the following retirement unit ("RU") categories, which represent the poles that are unitized, classified, and recorded to FERC Account 101010 (Utility Plant in Service):

- POLE FO <= 35FT
- POLE FO > 35FT
- POLE JO <= 35FT
- POLE JO > 35FT

[ii] NECTA-129 Question:

(Cybersecurity) Please provide the two questionnaires mention on page 35 of Exhibit CLP-AMI2 (Corporate Information Security Risk Assessment Questionnaire ("CISRAQ") and the due diligence questionnaire ("DDQ")). In addition, please provide information - including copies of any guidelines, manuals, or standards - on how the Company assess these questionnaires once complete, and ranks or decides if a third party's cybersecurity practices meet Company standards.

NECTA-129 Response:

The Company is providing the following attachments:

- OCC-129, Attachment 1, for the Due Diligence Questionnaire (DDQ)
- OCC-129, Attachment 2, for the Corporate Information Security Risk Assessment Questionnaire (CISRAQ)
- OCC-129, Attachment 3 CONFIDENTIAL, for the IT Vendor Risk Management Evaluation Process