Date Filed: October 16, 2026

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

Question:

Refer to NECTA-059 Attachment 1, which reports $63,608,379 in Account 106010, "Completed Construction Not Classified," as of December 31, 2025. Please provide:

a. A work-order-level schedule reconciling to the $63,608,379 balance. For each work order, identify its number, description, balance, work type, expected FERC utility account and retirement-unit category upon unitization, and the dates it was placed in service and posted to Account 106010.
b. Identify each work order involving the installation or replacement of a pole, and state whether the pole was physically installed and in service as of December 31, 2025.
c. Identify each work order subsequently unitized, including the unitization date, final FERC utility account, retirement-unit category, number of poles posted to the continuing property records, and any change from its December 31, 2025 balance. Reconcile these subsequent postings to the work orders provided in subpart (a).

Response:

a. Please refer to NECTA-119, Attachment 1, for the list of work orders associated with the $63,608,379 'non-unitized' balance in Account 364310, including work order number, description, work order type, in-service date and balances in each estimated utility account at 12-31-2025. Retirement unit category is not determined until unitization. As discussed in the Company's response to NECTA-075[i], balances in account 106 remain in the 'non-unitized' category while the work order activities are finalized. After all invoices are received, drawings are finalized, the pre-requisites/tasks in the work management system are completed, and final costs appropriately flow through the FERC Split, the work order is closed/posted to the CPR (Continuing Property Records). Once closed, the final costs of the assets in FERC account 106 are moved to FERC account 101010 (Plant in Service) and unitized/posted to the CPR with their specific retirement units in each appropriate Utility Account.

b. Because retirement unit category is not determined until the work order is unitized and Posted to the CPR, work orders in 106010 involving the installation or replacement of poles cannot be specifically identified.

c. Please refer to NECTA-119, Attachment 2, for a list of work orders from the 'non-unitized' balance of $63,608,379 that were unitized and Posted to the CPR after 12/31/2025, including the retirement units, quantity, FERC utility accounts, work order close date, General Ledger post date, and amounts posted to account 101010. Differences between work order 106 balances at one point in time and subsequent postings to 101 at a later date are due to normal work order lifecycle activities including additional work order charges, customer contributions, adjusting journal entries, final estimate updates and FERC split reallocations.

Prior Referenced Response:

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[i] NECTA-075 Question:

(FERC Accounts) Select a 2025 Work Order and provide a discussion and timeline for the assignment of costs to the different FERC accounts beginning with the opening of the Work Order and the initial incurrence of costs to the closing of the Work Order. As part of this response, please indicate whether all costs are held in Account 365 until the Work Order is closed, or are costs assigned based on when proper account designation is determined.

NECTA-0175 Response:

For example, Work Order 80364832 was initiated in July 2025, for the replacement of a recloser and recloser control. The Operations department generated this new work order in the Company's work management system, ensuring the correct work order type was established based on the type of work being performed. The estimates were then entered for the work order by selecting the Compatible Units (assets) planned to be installed and removed, which created the FERC Split. The combination of the Work Order Type and FERC Split chosen for Work Order 80364832 ensured that the correct Utility Accounts were utilized, as well as determining the appropriate allocation of charges between FERC accounts 107010 (Construction Work in Progress) and 108030 (Cost of Removal). The work order was set to "open" status in July 2025; work commenced and capital expenditures were charged to FERC accounts 107010, and 108030. While in FERC Account 107, the capital expenditures are not disseminated at the Utility Account (365 - Overhead Conductors and Devices) level in the Company's plant asset records.

When the installed assets were deemed "used and useful" later in July 2025, the Operations department moved the work order to "in-service" status and the capital expenditures in FERC Account 107 were moved to FERC Account 106 (Completed Construction not Classified), while the charges in FERC Account 108030, remained unchanged. At that time, the assets placed in service began to depreciate in their assigned Utility Account (365), while the Operations department continued to work on finalizing all costs to the work order. In December 2025, after all invoices were received, drawings were finalized, the pre-requisites/tasks in the work management system were completed, final costs appropriately flow through the FERC Split, the work order was closed/posted to the CPR (Continuing Property Records). Once this work order was closed, the final costs of the plant additions in FERC Account 106 were moved to FERC Account 101010 (Plant in Service) and unitized/posted to the CPR with the specific retirement units in Utility Account 365 based on final costs. The final cost of removal in FERC Account 108030, was then moved to FERC Account 108010 (Accumulated Provision for Depreciation).