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September 9, 2026

VIA E-FILING[1]

Jeffrey R. Gaudiosi, Esq.
Executive Secretary
Connecticut Public Utilities Regulatory Authority
10 Franklin Square
New Britain, CT 06051

Re: Docket No. 26-05-10: Application of The Connecticut Light and Power Company d/b/a Eversource Energy to Amend its Rate Schedules

Dear Secretary Gaudiosi:

Enclosed please find the First Set of Interrogatories of the New England Connectivity and Telecommunications Association ("NECTA") directed to The Connecticut Light and Power Company d/b/a Eversource Energy ("Eversource") in the above-captioned docket.

Please feel free to contact the undersigned should you have any questions.

I certify that a copy hereof has been sent to all participants of record as reflected on the Authority's service list as of this date. A copy has also been filed with the Authority as an electronic web filing and is complete.

Very truly yours,



David W. Bogan

Enclosure
CC: Service List

[1] Pursuant to the Undocketed Motion to Temporarily Suspend Filing Paper Copies (Jun. 19, 2020), this filing is being submitted by electronic copy only, with a paper copy to delivered or mailed according to a subsequent determination by the Authority.

STATE OF CONNECTICUT

PUBLIC UTILITIES REGULATORY AUTHORITY

APPLICATION OF THE CONNECTICUT LIGHT AND POWER COMPANY D/B/A EVERSOURCE ENERGY TO AMEND ITS RATE SCHEDULES	:	Docket No. 26-05-10
	:	
	:	
	:	September 9, 2026

NEW ENGLAND CONNECTIVITY AND TELECOMMUNICATIONS ASSOCIATION'S FIRST SET OF INTERROGATORIES

The New England Connectivity and Telecommunications Association ("NECTA") hereby requests responses from The Connecticut Light and Power Company d/b/a Eversource Energy ("Eversource" or the "Company") to the following interrogatories in the above-captioned proceeding by **September 23, 2026**. If there are objections to any questions, or if providing responses to certain questions would be unduly burdensome, please contact the undersigned counsel as soon as possible.

INSTRUCTIONS

The responses to these interrogatories and production requests must be submitted in the following manner:

A. Documents provided shall be complete and, unless privileged, unredacted, submitted as found in the responding party's files (*e.g.*, documents that in their original condition were stapled, clipped or otherwise fastened together or maintained in separate file folders shall be produced in such form). The responding party may submit photocopies (with color photocopies where necessary to accurately reproduce the document), in lieu of original documents, provided that such copies are true, correct and complete copies of the original documents.

B. Documents submitted shall be produced in the order in which they appear in the responding party's files and shall not be shuffled or otherwise rearranged. Mark each page with identification and consecutive document control numbers.

C. Data must be produced in the data format in which it is typically used and maintained. Moreover, to the extent a responsive document has been electronically scanned

(for any purpose), that document must be produced in a readable and accessible electronic format, with the opportunity provided to review the original document.

D. Provide English translations of all responsive documents that exist in a language other than English.

E. Documents to be produced include all documents in the possession, custody or control of the responding party, wherever located, including documents in the possession, custody or control of the responding party's directors, officers, employees, representatives or agents. Without limitation on the term "control," a document is deemed to be in a responding party's control if it has the right to secure that document or a copy thereof from another person.

CLAIMS OF PRIVILEGE

If you contend that any answer to any interrogatory or any document demanded by these interrogatories is privileged in whole or in part, file with your response to these Interrogatories a statement in writing and under oath and in such statement: (1) identify each such interrogatory answer or document; (2) state its general subject matter; and (3) state in detail the basis for each claim of privilege made with respect to it. If a claim of privilege is made to only a part of a document, then in addition to the statement required herein, produce a public copy of such document from which the alleged privileged portion has been redacted, noting where in the document such redactions have been made.

SCOPE

If subsequent to your initial compliance with these interrogatories and production request you discover additional or new material or information responsive to any interrogatory or request for production, or you discover that any response you provide herein was totally or partially incorrect or, though correction was made, is no longer true, you must promptly (a) file any additional responsive documents that come into your possession, custody or control or (b) file supplemented, corrected, and sworn responses. You are specifically directed to supplement, modify, or correct your responses to each of these interrogatories and production throughout until a final decision in adopted by the Authority in this Docket.

INTERROGATORIES

Model Inputs & Assumptions

NECTA-1. **(Model Inputs & Assumptions)** Refer to Exhibit CLP-Rates-2.14, Pole Attachment Rate Calculations. Explain the basis for the following inputs, including whether the input is a rebuttable presumption or based on Company data, and provide all supporting documents and work papers:

a. Space Occupied = 1 (p. 1 of 7)
b. Usable Space = 16 (p. 1 of 7)
c. Unusable Space = 24 (p. 2 of 7)
d. Number of attaching entities (Non-Urban) = 3 (p. 2 of 7)
e. Number of attaching entities (Urban) = 5 (p. 2 of 7)
f. Pole Height = 40 (p. 2 of 7)
g. Urban Conversion Factor = 66% (p. 2 of 7)
h. Non-Urban Conversion Factor = 44% (p. 2 of 7)
i. Appurtenance Factor = 15% (p. 3 of 7)
j. Long Term Debt Capitalization Ratios and Embedded Cost (p. 6 of 7, Cells C10:D10)
k. Preferred Stock Capitalization Ratios and Embedded Cost (p. 6 of 7, Cells C11:D11)
l. Common Equity Capitalization Ratios and Embedded Cost (p. 6 of 7, Cells C12:D12)
m. Total Units (Poles) (p. 7 of 7, Cells C11:C14)
n. Total Cost (Poles) (p. 7 of 7, Cells D11:D14)

NECTA-2. **(Model Inputs & Assumptions)** Regarding pole attachment rental rate formula inputs used in Exhibit CLP-Rates 2.14, did the Company examine any records or files, including but not limited to AldenOne, in determining its proposed inputs (e.g., number of attaching entities, pole height, etc.)? If so, identify those inputs and provide the data relied upon.

NECTA-3. **(Model Inputs & Assumptions)** Did the Company include municipal, State of Connecticut, or other government agency-owned attachments that occupy space on solely owned or jointly owned poles in its presumption of the number of attaching entities (urban and non-urban)?

NECTA-4. **(Model Inputs & Assumptions)** Refer to Exhibit CLP-Rates-2.14, Pole Attachment Rate Calculations, p. 5 of 7, Note A. Provide all supporting documentation, work papers, calculations and assumptions used to develop the $933,329,049 adjustment related to the Tax Cuts and Jobs Act.

NECTA-5. **(Model Inputs & Assumptions)** Refer to Exhibit CLP-Rates-2.14, Pole Attachment Rate Calculations, p. 5 of 7, Line 24. Provide the derivation and source

documents supporting the depreciation rate applied to gross pole investment in the pole rate formula.

NECTA-6. **(Model Inputs & Assumptions)** Refer to Exhibit CLP-Rates-2.14, Pole Attachment Rate Calculations, p. 3 of 7. Provide the following:

a. Identify and provide the appurtenance factor utilized in pole attachment rental rate formulas by each electric utility affiliate of Connecticut Light and Power Company.

b. For the appurtenance factors identified in subpart (a) above, describe how the factor was determined and provide supporting documentation.

NECTA-7. **(Model Inputs & Assumptions)** Provide the most recent rate of return approved for the Company by PURA. A complete response will identify the relevant docket number, order, and date associated with the approved rate of return.

Pole Data

NECTA-8. **(Pole Data)** Provide a complete inventory of Eversource's pole fleet in Connecticut, along with all information about each of the poles retained by the Company. A complete response will include, but is not limited to:

a. total pole count,
b. solely versus jointly owned poles,
c. joint owners,
d. pole height,
e. wood versus other material,
f. age,
g. pole ID number,
h. class,
i. number of attachers,
j. date placed/removed,
k. city, and
l. notes.

NECTA-9. **(Pole Data)** Regarding the last field inventory of Company distribution poles conducted by or on behalf of the Company, provide a complete copy of the results of the field inventory, including:

a. The date the field inventory was conducted;
b. The universe of poles surveyed;
c. The percentage of total poles;
d. The type of information collected about each pole;

e. The height of each surveyed pole;
f. The average height of all surveyed poles;
g. Age of each pole;
h. The number of attachments, other than Eversource facilities, on each pole.

NECTA-10. **(Pole Data)** Referring to Exhibit CLP-ELP-1 at pp. 42-43, what is the basis for the statement that "Most of the wood-pole fleet comprises legacy poles that fail to meet current strength standards…"?

a. Identify and provide a copy of current pole strength standards, and all prior pole strength standards used by Eversource since 1990.
b. Identify and provide all studies, surveys, assumptions, etc. that are relied upon as support.
c. Has the Company identified a complete list of legacy wood-poles that fail to meet strength standards? If so, provide the list.

NECTA-11. **(Pole Data)** Refer to Exhibit CLP-TSP-1, p. 27. Provide all supporting studies and documentation for the statement that "approximately 76% of the wood-pole fleet are legacy poles that do not meet current strength standards."

NECTA-12. **(Pole Data)** Refer to The Connecticut Light & Power dba Eversource Energy Usable Space Study as filed on August 14, 2017 in Docket 14-05-06. Has the Company updated this study or conducted a new, more recent Usable Space Study since 2017? If so, please provide a complete copy of the study and all documents, inputs and assumptions identified or relied upon in the preparation of the Usable Space Study.

NECTA-13. **(Pole Data)** Explain the process the Company undertakes to add a new or replacement pole to the pole count for purposes of calculating the pole attachment rate, including the timing of any pole count changes.

NECTA-14. **(Pole Data)** Reference Exhibit CLP-TSP-2, pp. 2, 18. Provide the following:

a. Identify the average height of the 561,179 poles in the Connecticut System that are Class 3 or lower.
b. Identify the average height of the 179,419 poles in the Connecticut System, that are Class 2 or higher.
c. Identify the date on which the Company updated its standard to require a minimum of Class 2 pole for new installations.

Pole Management & SPA

NECTA-15. **(Pole Management & SPA)** Refer to Exhibit CLP-ADDITIONS-1 pp. 63-64, discussing the Pole Integrity Program. Provide the following information:

a. All documents comprising the Pole Integrity Program;
b. The date that the Pole Integrity Program commenced;

c. The number, height and class of poles that have been replaced under the Pole Integrity Program each year (indicating the number of jointly-owned and the number of solely-owned poles);
d. The number of poles that have been reinforced under the Pole Integrity Program each year, indicating the number of jointly-owned and the number of solely-owned poles.
e. For each year of the Pole Integrity Program, provide the total capital and overhead and maintenance expenditures.
f. For each year of the Pole Integrity Program, provide the capital and overhead and maintenance spent on (i) replacement poles, and (ii) crossarms.
g. Regarding the "new standards to help identify pole replacements," (i) provide all such standards, (ii) describe when the new standards were incorporated by the Company, (iii) explain how the Company decided upon the new standards, and (iv) define the term "reject poles."
h. Explain how the Company has applied pole loading criteria that exceed NESC Grade B construction and whether such standards apply to the pole or to the facilities attached to the pole, or both.
i. List the height, class, location and pole number of all poles installed under the Company's Pole Integrity Program.

NECTA-16. **(Pole Management & SPA)** Refer to Exhibit CLP-ADDITIONS-1 at p. 64 ("Replacements are based on annual inspections"). Provide the following:

a. Describe the Company's annual inspection process, including the number of poles inspected each year, the data collected during the inspection, the criteria used to determine the integrity of the pole, who performs the inspections, and how the information collected during the inspections is used.
b. Provide all data collected during the most recent annual inspection.

NECTA-17. **(Pole Management & SPA)** Refer to Exhibit CLP-ADDITIONS-1 at p. 64, discussing the Right of Way Program. Provide the following:

a. All documents comprising the Right of Way Program.
b. The date that the Right of Way Program commenced.
c. The number, height and class of poles that have been replaced under the Right of Way Program each year (indicating the number of jointly-owned and the number of solely-owned poles).
d. For each year of the Right of Way Program, provide the total capital and overhead and maintenance expenditures.
e. For each year of the Right of Way Program, provide the capital and overhead and maintenance spent on (i) replacement poles, and (ii) crossarms.
f. List the height, class, location and pole number of all poles installed under the Company's Right of Way Program.

NECTA-18. **(Pole Management & SPA)** Refer to Exhibit CLP-ADDITIONS-1 at pp. 66-67. Provide all methods and procedures documents and process flow diagrams related

to the Single Pole Administration's oversight and management of third party attachments.

NECTA-19. **(Pole Management & SPA)** Refer to Exhibit CLP-ADDITIONS-1 at p. 67. Identify the PURA directives regarding pole attachments referred to on line 4.

NECTA-20. **(Pole Management & SPA)** Provide all technical documentation maintained by the Company about the Alden One Software used in the Single Pole Administration process.

NECTA-21. **(Pole Management & SPA)** Provide all technical documentation maintained by the Company about the PoleForman Software used in the Single Pole Administration process.

NECTA-22. **(Pole Management & SPA)** Provide all technical documentation maintained by the Company about the IML tool (Resistograph) used in the Pole Integrity Program.

NECTA-23. **(Pole Management & SPA)** Identify all electronic databases used by the Company to track or monitor its fixed network assets, and provide a detailed description of the information pertaining to bare poles and appurtenances accessible and/or potentially retrievable from these databases.

NECTA-24. **(Pole Management & SPA)** From January 2021 to the current date, identify and produce copies of agreements governing Eversource joint-ownership of poles. A complete response will (i) identify the specific language in such pole agreements that pertains to: Eversource's ownership interests in the pole, including but not limited to the specific percentage parity relationship between the Company and any other pole owner, (ii) identify the reimbursement amount between owners for installing poles, (iii) identify the areas where Eversource manages and maintains jointly owned poles and where the joint owner(s) manage and maintain jointly owned poles, and (iv) identify how Eversource and joint owner(s) reimburse each other for pole management and maintenance and the reimbursement amounts.

NECTA-25. **(Pole Management & SPA)** Describe and produce all instructions, guidelines or policies related to pole setting depth.

NECTA-26. **(Pole Management & SPA)** Provide the total pole application and pole survey fees paid by third party attachers each year for the past five years.

NECTA-27. **(Pole Management & SPA)** Describe with specificity the company's process or procedure, and timing for entering information concerning pole height, class, and cost for each purchased pole into the company's records. A complete response will (a) identify each type of company record containing information on pole height(s), and (b) provide any records or database reflecting a breakdown of pole heights in 5-foot increments.

NECTA-28. **(Pole Management & SPA)** Reference Exhibit CLP-TSP-1, pp. 57-58. Provide a copy of Eversource's updated construction pole standards. A complete response will identify all updates made in 2025, and explain how those updates better align with industry standards.

NECTA-29. **(Pole Management & SPA)** Each year for the past five years, provide the number of poles installed by the Company and the corresponding total investment amount broken down by those installed (i) at the initiation of Eversource for its own network purposes, (ii) to replace deteriorated or structurally unsound poles, (iii) in response to storm or environmental damage, and (iv) in response to third-party pole attachment applications.

NECTA-30. **(Pole Management & SPA)** Provide a full breakdown of all costs associated with Eversource's status as a single pole administrator, including the date(s) the costs were incurred, and all workpapers. Is the Company seeking recovery of these costs in Docket No. 26-05-10? If so, identify the relevant schedules/work papers.

NECTA-31. **(Pole Management & SPA)** Identify annual AldenOne related costs for each year from 2017 through 2025 and provide supporting documentation, including journal entries and invoices.

NECTA-32. **(Pole Management & SPA)** Provide annual expenses paid to Alden Systems (as is described at p.67 of Exhibit CLP-ADDITIONS-1) for each year from 2017 through 2025 and provide supporting documentation, including journal entries and invoices. Please also describe where such expenses are booked and from which rates they are recovered.

NECTA-33. **(Pole Management & SPA)** Please identify the number of applications driving AldenOne costs for each year from 2017-2025 and identify the proportion of those applications that are related to telecommunications carriers, cable providers, state agencies, municipalities and other entities.

NECTA-34. **(Pole Management & SPA)** Provide annual expenses paid to the Single Pole Administration ("SPA") organization for purposes of joint use utility pole management (as is described at p.66 of Exhibit CLP-ADDITIONS-1) for each year from 2017 through 2025 and provide supporting documentation, including journal entries and invoices. Please also describe where such expenses are booked and from which rates they are recovered.

NECTA-35. **(Pole Management & SPA)** Please confirm that Regulatory Assets appear as entries in the FERC Form 1 for accounting purposes regardless of whether they have been approved for inclusion in rates.

NECTA-36. **(Pole Management & SPA)** Reference Exhibit CL&P REVREQ-2, Schedule B 6.2 (Deferred Assets), please indicate where the balances at 12/31/2025 for each of the deferred assets on lines 15 – 25 appear in the FERC Form 1 for 2025.

Make Ready Work & Related Costs

NECTA-37. **(Make Ready Work & Related Costs)** Select one *solely*-owned pole for which the Company recently received a pole attachment application that required Make Ready Work. Provide the following information: (i) all information retained within Alden One related to the attachment request, (ii) application, (iii) proof of payment of the application and pole survey fees, (iv) completeness and compliance checks performed by the Company and its third party contractors, (v) field study results, (vi) measures needed to accommodate the attachment, (vii) PoleForeman output, (viii) the Make Ready solution, (ix) make ready work estimate, (x) estimate acceptance and proof of payment, (xi) details related to work completion and close-out.

NECTA-38. **(Make Ready Work & Related Costs)** Select one *jointly*-owned pole for which the Company recently received a pole attachment application that required Make Ready Work. Provide the following information: (i) all information retained within Alden One related to the attachment request, (ii) application, (iii) proof of payment of the application and pole survey fees by the attacher, (iv) proof of remittance of fees to joint owner by the Company, (v) completeness and compliance checks performed by the Company and its third party contractors, (vi) field study results, (vii) information related to joint owner's evaluation of the communications space, (viii) measures needed to accommodate the attachment, (ix) PoleForeman output, (x) information related to coordination with the joint pole owner in developing the make ready solution, (xi) the Make Ready solution, (xii) make ready work estimate, (xiii) estimate acceptance and proof of payment to both pole owners, (xiv) details related to work completion and close-out.

NECTA-39. **(Make Ready Work & Related Costs)** Refer to Exhibit CLP-ADDITIONS-1 at p. 69. Provide all Company documentation, manuals, training materials, policy documents, methods and procedures, or similar documentation used to determine whether make ready work is billable or non-billable.

NECTA-40. **(Make Ready Work & Related Costs)** Refer to Exhibit CLP-ADDITIONS-1 at pp. 67-71. Describe the following:

a. At what point in the Single Pole Administration process is the attacher informed that make ready work is required or not?
b. At what point in the Single Pole Administration process is the attacher informed that make ready work is billable or non-billable?
c. When informed that make ready work is billable, does an attacher have an opportunity to challenge the billable determination and, if so, how?

NECTA-41. **(Make Ready Work & Related Costs)** Refer to Exhibit CLP-ADDITIONS-1 at p. 69 ("The Company documents the basis for clarifying such work as billable or non-billable.")

a. List and explain each and every reason used by the Company to find make ready work billable, and for each reason describe how make ready costs are treated and recorded.
b. List and explain each and every reason used by the Company to find make ready work non-billable, and for each reason describe how make ready costs are treated and recorded.

NECTA-42. **(Make Ready Work & Related Costs)** Refer to Exhibit CLP-ADDITIONS-1 at pp. 70-71. Describe in detail the Company's implementation of procedures to identify and track billable and non-billable make ready costs. A complete response will explain the tracking process, when it began, and provide all Company documentation/procedures related to tracking billable and non-billable make ready costs.

NECTA-43. **(Make Ready Work & Related Costs)** Reference Exhibit CLP REVREQ-1. Provide the billable/non-billable determination matrix discussed on page 71.

NECTA-44. **(Make Ready Work & Related Costs)** Refer to Exhibit CLP-ADDITIONS-1 at pp. 72-73. Identify the third-party contractors the Company uses for make ready work, and provide (i) copies of the contracts between the Company and the contractors and (ii) all instructions, guidelines, and training materials related to contractors performing make ready work.

NECTA-45. **(Make Ready Work & Related Costs)** Refer to Exhibit CLP-ADDITIONS-1 at pp. 73-74. Provide the results of the three most recent Company assessments and ratings of the sampled work orders and sampled make ready capital work outsourced to third party contractors.

NECTA-46. **(Make Ready Work & Related Costs)** Refer to Exhibit CLP-ADDITIONS-1 at p. 74. Define the term "non-SPA pole owners".

NECTA-47. **(Make Ready Work & Related Costs)** Refer to Exhibit CLP-ADDITIONS-1 at p. 75. Provide the following information:

a. List and identify all instances where municipalities and CDOT failed to utilize the AldenOne application process and attached without permission/notice. A complete response will identify each pole by pole number.
b. Are unauthorized attachments considered within the Company's determination of whether make ready costs are billable or non-billable and, if so, how?

NECTA-48. **(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-49. **(Make Ready Work & Related Costs)** Reference Exhibit CLP REV-REQ-4. When tracking non-billable make-ready costs, explain how the Company identifies and attributes all pole capital and maintenance work required to be performed by Eversource in its ordinary course of business to its own service requirements.

NECTA-50. **(Make Ready Work & Related Costs)** Each year for the past five years, identify and quantify all pole capital and maintenance work that the Company identified and performed at the time an attachment was made that was attributed to the Company's own service requirements (instead of third party attachers) because the work was needed in the ordinary course of business.

NECTA-51. **(Make Ready Work & Related Costs)** Reference Decision dated May 11, 2022 in Docket No. 19-01-52RE01, p. 45 ("The Authority will consider the recovery of reasonable and prudently-incurred non-billable make-ready costs in future rate case proceedings; although, such recovery may be balanced against the reasonable achievement of the timelines and faithful implementation of the strategies intended to alleviate the backlog of attachment applications, as approved in this Decision.") Provide the following:

a. On what date did the Company begin tracking its costs for performing non-billable make-ready work?
b. Identify the timelines referenced in the excerpt above.
c. Describe and provide supporting data regarding the Company's performance in achieving the timelines referenced in subpart (b) since the date identified in subpart (a).
d. Describe in detail each step taken by the Company to implement strategies to alleviate the backlog of attachment applications.
e. Each month since the date identified in subpart (a), provide:
    (i) the number of pending attachment applications and their age;
    (ii) the number of new attachment applications received that month.

NECTA-52. **(Make Ready Work & Related Costs)** Each year for the past five years, provide the average make-ready work interval (from application to close-out) separately for solely-owned poles and jointly-owned poles.

NECTA-53. **(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.

NECTA-54. **(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.

NECTA-55. **(Make Ready Work & Related Costs)** Refer to Exhibit CLP-ADDITIONS-9. Define the following acronyms: (a) ASP, (b) AWC, (c) BC, (d) Conv, (e) D&D, (f) DSL, (g) DR, (h) HAWK, (i) JS, (j) KA, (l) OA, (m) SH, (n) TPA, (o) TW, (p) ZA, (q) 3PA.

NECTA-56. **(Make Ready Work & Related Costs)** Refer to Exhibit CLP-ADDITIONS-9. The phrase "Pole replacement -Pole defective" appears 106 times in this file. Provide the following:

a. Explain why in each of these cases the expenses related to pole replacement become a deferred regulatory expense,
b. Identify the account(s) to which the expenses are booked
c. Identify the proposed method of recovery for such costs.
d. Compare and contrast recovery of those costs with the recovery of costs associated with new pole placements needed to address expanded service coverage due to industrial, commercial and residential developments.

NECTA-57. **(Make Ready Work & Related Costs)** Does the Company have access to data that can be arranged in the format of Exhibit CLP-Additions-9.xlsx but for billable make-ready work? If so, please provide a workbook with all such data for years 2022, 2023, 2024, 2025 and January 2026 through June 2026. In doing so, add a column of data to identify the applicable application fees and a second column to identify actual charges/fees billed to attachers.

FERC Accounts

NECTA-58. **(FERC Accounts)** Explain how Eversource accounts for make-ready payments for pole replacements from third-party attachers, including whether the investment for such poles is booked to FERC Account 364, and how salvage value is accounted for.

NECTA-59. **(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-60. **(FERC Accounts)** Provide a detailed accounting along with any records of the Company's expenditures, on an annual basis, for the most recent five-year period, for each of the delineated items listed in 1-19 in the FERC Account 364 instructions. If a detailed accounting is not available, provide information at the highest level of disaggregation tracked in the Company's records or databases.

NECTA-61. **(FERC Accounts)** For poles included in FERC Account 364, provide the average service life and the average remaining life.

NECTA-62. **(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-63. **(FERC Accounts)** Provide the number of poles for which Eversource received reimbursement from joint-owners in each of the last five years and the amounts recovered from joint-owners for such replacements by year. Explain how such reimbursements are booked to Eversource FERC Account 364 and provide supporting documentation of any and all such accounting entries related to such reimbursement.

NECTA-64. **(FERC Accounts)** Please explain whether the Company or any of its affiliates could provide from any of its records or databases a breakdown of pole

appurtenance fixture investments in Account 364 at any level of disaggregation or time period, and if so, describe.

NECTA-65. **(FERC Accounts)** Provide your total and annual appurtenance investment as a percentage of net pole investment, as of the most recent year available. A complete response will identify (i) the total FERC Account 364 investment amount from the FERC Form 1 and (ii) the percentage of that investment amount that comprises appurtenances. If relevant, identify percentages separately for pole-related appurtenances (those that benefit both pole owner and attaching entity) and non-pole-related appurtenances (those that benefit only the pole owner). A complete response will include all supporting documents, assumptions, and work papers, as well as a detailed explanation if any of the requested data cannot be provided.

NECTA-66. **(FERC Accounts)** Provide the amount of make ready payments for tree trimming paid by third-party attachers in 2025. A complete response will:

a. Provide the amount of vegetation management payments due but not paid to the Company by any party in 2025.
b. Indicate whether all third-party payments for vegetation management are credited to Account 593, and if not, the amounts credited to other accounts, and to which accounts they are credited.
c. Describe in detail the Company's accounting treatment of payments by third party attachers for vegetation management, including whether payments are (i) treated as CWIP or CIAC and the associated Account(s), (ii) immediately credited to Account 593 or another account, or (iii) credited to Account 593 or another account only when the work order is closed.
d. Describe in detail how the Company determines the vegetation management costs to be charged to a third party attacher as an advance make ready payment.

NECTA-67. **(FERC Accounts)** Explain how vegetation management costs are recovered from joint-owners and, separately, attachers. A complete response will explain how such reimbursements are booked to Eversource FERC Accounts and provide supporting documentation of any and all such accounting entries related to such reimbursement.

NECTA-68. **(FERC Accounts)** Each year for the past five years, provide the Company's vegetation management expenses and where they are recorded in the Company's book of account and in the corresponding FERC Form 1.

NECTA-69. **(FERC Accounts)** Provide Eversource's policy on the accounting treatment of vegetation management costs, including capitalization vs. expense treatment.

NECTA-70. **(FERC Accounts)** Each year for the past five years, provide a breakdown of the amounts in FERC Account 593 and discuss any reason for significant year-to-year variation in the amounts.

NECTA-71. **(FERC Accounts)** With regard to the Account 593 expense reported in the 2025 FERC Form 1, explain whether any of the reported expense is subject to (either currently or requested) deferred or amortized recovery as a storm-related regulatory asset, and if so please identify the amount and amortization/deferral period.

NECTA-72. **(FERC Accounts)** Please indicate whether any Deferred Storm Costs or Storm Related Reimbursements are included in Accounts 592 and 593 for 2025, and if so, the amount of each.

NECTA-73. **(FERC Accounts)** Provide the amounts booked for Accumulated Depreciation (Account 108) (Poles) and Depreciation (Poles) Related to Accounts 364, 365, and 369 each year for the past five years.

NECTA-74. **(FERC Accounts)** Select a 2025 Work Order involving a request by a third-party attacher (identity redacted) that includes pole replacements and tree trimming and describe in detail the accounting treatment including the assignment of costs to FERC account(s) and the timing of the assignment of costs starting with receipt of the third party's make ready payment.

NECTA-75. **(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-76. **(FERC Accounts)** Identify any outside source funding received by the Company in connection with replacing or repairing poles, including, but not limited to, in connection with storm restoration, and provide the amount of any such funding annually by source for the past five years.

NECTA-77. **(FERC Accounts)** Provide the total make ready payments by third-party attachers that are captured in the Company's FERC Form 1 for 2025, with a breakdown of the FERC accounts where the payments appear, the associated amounts booked to each account, and the year the amounts were assigned to the accounts upon the closing of work orders.

NECTA-78. **(FERC Accounts)** Describe in detail the accounting treatment of make ready payments to Eversource by third-party attachers, including identifying all FERC accounts to which portions of the payments might be assigned. As part of this response, also, discuss the accounting treatment, including timing of portions of make ready payments treated as CWIP or CIAC.

NECTA-79. **(FERC Accounts)** Did the Company adjust any of the figures in the FERC Form 1 for 2025 in its calculation of pole attachment rates, i.e., any adjustment to test year figures? If so, identify each such adjustment, explain the reason for the adjustment, and provide source documentation for the change.

NECTA-80. **(FERC Accounts)** Reference Exhibit CLP Capital Additions-9, Plant Additions 2017 – 2025. Confirm that the costs reflected in the exhibit were reflected in the FERC Form 1 for each year regardless of whether the costs were billable (net of attacher contribution) or nonbillable/non-reimbursable.

Miscellaneous

NECTA-81. Reference Exhibit CLP-RATES 3, pp. 162 and 174. Each year for the past five years, identify the number of entities that have paid any third party overlash fees and the total dollar amount of such payments. Provide the data separately by Wire-Based CATV Pole Attachment Tariff versus Wire-Based Telecom Pole Attachment Tariff.

NECTA-82. Reference Exhibit CLP-RATES 3, p. 162:

a. Provide all documentation, calculations, inputs and assumptions supporting the Third Party Overlash Fee.
b. Explain the basis for the increase in the Third Party Overlash Fee.
c. Explain the basis for the Third Party Overlash Fee, including when the Company assesses this charge.
d. Provide all documentation, calculations, inputs and assumptions supporting the Unauthorized Attachment/Overlash Fee.
e. Explain the basis for the increase in the Unauthorized Attachment/Overlash Fee.
f. Explain the basis for the Unauthorized Attachment/Overlash Fee, including when the Company assesses this charge.
g. Provide all documentation, calculations, inputs and assumptions supporting the Non-Conforming Construction/Shifting Fee.
h. Explain the basis for the increase in the Non-Conforming Construction/Shifting Fee.
i. Explain the basis for the Non-Conforming Construction/Shifting Fee, including when the Company assesses this charge.

NECTA-83. Reference Workpaper C-3.1, p. 2 of 2, Line 29. Identify and list all components included within "Rent from Electric Property + Re + Pole Att."

NECTA-84. Provide copies of the Company's standard Pole Attachment Agreement(s).

NECTA-85. Provide a spreadsheet of Eversource poles by town, broken down by solely and jointly owned poles.

NECTA-86. Pursuant to joint ownership agreements or other inter-company documents, please indicate whether there is a standard practice for the parties to install poles of a particular height (e.g., 40 foot or other height) and how long that practice has been in place.

NECTA-87. For each year 2021-2025, provide the number of solely owned and jointly owned poles and the joint owner(s) installed (a) by Eversource and (b) by joint owner(s) in Connecticut by height in 5-foot increments (e.g., 40-foot, 45-foot, etc.).