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.