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.