Date Filed: September 23, 2026

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

Question:

(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.

Response:

Poles are recorded into the Company's plant accounting Continuing Property Records (CPR) as a matter of conducting normal operations, as they are classified into the appropriate retirement unit categories. Please refer to the Company's response to NECTA-075[i] for a discussion on the standard FERC account and CPR procedures on recognition and designation of plant assets. The Company utilizes pole data from the CPR as of a point in time for purposes of calculating the pole attachment rate. The Company does not adjust its plant accounting CPR to record poles for the express purpose of calculating the pole attachment rate.

Prior Referenced Response:

[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-075 Response:

Work order 80364832 was initiated in July 2025 for the replacement of a recloser and recloser control. The Operations department wrote 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 determined the correct Utility Accounts were utilized and ensured 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 began, and capital expenditures were charged to FERC accounts 107010 and 108030. While in FERC account 107, the capital expenditures are appropriately 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 asset in FERC account 106 were moved to FERC account 101010 (Plant in Service) and unitized/posted to the CPR with their 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).