Date Filed: October 09, 2026

Witness: John P. DiPaola-Tromba, Sean D. Redding, Jenna Turner and Marisa B. Paruta
Request from: Office of Consumer Counsel

Question:

Vegetation Management. Refer to RevReq-1, page 114, line 15-17. Has the Company always capitalized the costs it is now requesting to expense? If not, explain when the methodology was previously changed and why.

Response:

The Company has not always capitalized components of the VMP. The Company started capitalization of Enhanced Tree Trimming per the Final Decision of PURA Docket No. 98-01-02.

Please refer to OCC-886, Attachment 1, on page 44, at "10. Enhanced Tree Trimming", where the Company proposed the capitalization of enhanced tree trimming, "*as a one-time improvement to the physical facilities that exist whether or not wire is actually replaced. Therefore, it is appropriate to treat these costs similarly to the costs of tree trimming associated with new line installations or reconductoring. The Company began this program in 1998 and if the Department accepts the Company's proposal, CL&P will capitalize the costs incurred in that year. The Company included these costs as part of the rate base in the Application and is looking for Department concurrence to capitalize them so that it can properly record costs incurred in 1998 when it closes its books.*"

Please refer to OCC-886, Attachment 1, on page 147, where "*The Department encourages the Company to follow through on these programs as they have been represented in this proceeding. The Department will follow the Company's efforts in this regard in Docket No. 86-12-03 and in future reviews of the Company's Line Maintenance Program.*"