Date Filed: October 09, 2026

**Witness: David L. Gladey and Jeffrey Richard**
**Request from: New England Connectivity and Telecommunications Association**

**Question:**

For all poles replaced for which Eversource is seeking amortization of non-billable O&M costs in Exhibit CLP REVREQ-4, please confirm that third-party attachers transferred their attachments to the replacement pole at their cost. If not. Identify the exceptions and state who bore the transfer costs, the amounts involved, and whether any such amounts are included in the proposed amortization.

**Response:**

Eversource does not perform, direct, schedule, or fund the transfer of third-party attachments to replacement poles and does not maintain records regarding costs incurred by third party attachers for such transfers. The costs reflected in Exhibit CLP-REVREQ-r are costs incurred by Eversource and do not include costs incurred by third party attachers to transfer their facilities.

Date Filed: October 09, 2026

**Witness: David L. Gladey and Jeffrey Richard**
**Request from: New England Connectivity and Telecommunications Association**

**Question:**

Please provide the following: (a) discuss whether a municipal attachment can cause a pole to be in violation or non-compliant with relevant pole standards, (b) provide the number of poles replaced associated with the non-billable O&M costs in Exhibit CLP REVREQ-4 that had one or more municipal attachments before replacement.

**Response:**

a. Yes. A municipal attachment, like any other attachment occupying space on a utility pole, may contribute to a pole being out of compliance with applicable clearance, loading, safety, or other pole-related standards depending on the nature, location, and condition of the attachment. Whether a particular attachment contributed to a violation or non-compliant condition is determined based on the specific facts and conditions present at the pole.

b. Eversource did not track or compile information regarding the presence of municipal attachments as part of the process used to develop Exhibit CLP-REVREQ-4. Accordingly, the Company has not determined the number of poles associated with the non-billable O&M costs in Exhibit CLP-REVREQ-4 that had one or more municipal attachments prior to the replacement.

Date Filed: October 09, 2026

**Witness: David L. Gladey and Jeffrey Richard**
**Request from: New England Connectivity and Telecommunications Association**

**Question:**

Reference the Written Exceptions of the Connecticut Light and Power Company d/b/a Eversource Energy dated April 25, 2022, in Docket No. 19-01-52RE01, please discuss whether, under Eversource's proposal, existing or prospective municipal attachers would be allocated a share of non-billable make ready costs when a pole replacement is required.

**Response:**

Yes, Eversource's proposal states that "if there are no unauthorized attachers, then all entities attached to the pole plus the new attacher should equitably share in the cost to fix it." PURA will determine whether the terms "all entities" and "new attacher" include municipal attachers, however, the Company's language is designed to encompass all attachers. PURA may decide to determine this issue in a new docket to, among other things, investigate modifications to the current cost allocation methodologies. Please refer to Docket No. 19-01-52RE01, September 9, 2026, ruling on Motion No. 044.

Date Filed: October 09, 2026

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

**Question:**

Please provide all Eversource filings for all pole attachment rate changes pursuant to the pole attachment settlement agreement approved by PURA in Docket 17-10-46.

**Response:**

The following is a list of the Company's third-party pole attachment rental rate changes since the Settlement Agreement was approved by PURA on May 18, 2018:

| Year | Date Filed | PURA Filing |
|---|---|---|
| January 1, 2018 | 02/15/2018 | Motion 40[1] |
| January 1, 2019 | 02/28/2019 | Compliance Filing[2] |
| January 1, 2020 | 12/04/2019 | Compliance Filing[3] |
| January 1, 2021 | 12/27/2021 | Motion 55[4] |
| January 1, 2022 | 12/27/2021 | Motion 54[5] |
| January 1, 2023 | 12/02/2022 | Motion 57[6] |
| January 1, 2024 | 12/01/2023 | Motion 58[7] |
| January 1, 2025 | 12/11/2024 | Motion 61[8] |
| January 1, 2026 | 12/01/2025 | Motion 62[9] |

[1] Please refer to NECTA-109, Attachment 1, as the full calculation with source data was not filed with PURA.
[2] Please refer to NECTA-109, Attachment 2, as the full calculation with source data was not filed with PURA.
[3] https://www.dpuc.state.ct.us/2nddockcurr.nsf/8e6fc37a54110e3e852576190052b64d/935b05786e1931a78525875200798cc4
[4] https://www.dpuc.state.ct.us/2nddockcurr.nsf/8e6fc37a54110e3e852576190052b64d/49f63f09f75cee10852587b90062b75f
[5] https://www.dpuc.state.ct.us/2nddockcurr.nsf/8e6fc37a54110e3e852576190052b64d/fa3b4a59b553f551852587b8005b557a
[6] https://www.dpuc.state.ct.us/2nddockcurr.nsf/8e6fc37a54110e3e852576190052b64d/7217ca3aea414e1c8525890c006b2bbe
[7] https://www.dpuc.state.ct.us/2nddockcurr.nsf/8e6fc37a54110e3e852576190052b64d/9eefc7010b52b13785258a780067bef6
[8] https://www.dpuc.state.ct.us/2nddockcurr.nsf/8e6fc37a54110e3e852576190052b64d/9a4b512d19856a8285258bf0005c4137
[9] https://www.dpuc.state.ct.us/2nddockcurr.nsf/8e6fc37a54110e3e852576190052b64d/44b3d5b8aa4c47e085258d53006ec478

Date Filed: October 09, 2026

**Witness: David L. Gladey and Jeffrey Richard**
**Request from: New England Connectivity and Telecommunications Association**

**Question:**

For each pole that was replaced for which non-billable O&M costs have been recorded to the deferred asset for Third Party Pole Make Ready Work, please (a) indicate the age of the pole and whether it was fully depreciated, (b) for the subset of poles that were overloaded, discuss whether Eversource reviewed the loading for specific communications strands and, if it did, identify the overloaded strands and the associated pole.

**Response:**

a. Please refer to Table 1, below, for the number of poles retired annually for which non-billable O&M costs have been recorded to the deferred asset for Third Party Pole Make Ready Work.

Table 1

| | 2022 | 2023 | 2024 | 2025 | Grand Total |
|---|---|---|---|---|---|
| **# of Poles Retired** | 1802 | 1136 | 345 | 422 | 3705 |

CL&P utilizes the Broad Group Procedure to depreciate poles. Under the Broad Group Procedure, homogenous assets are grouped together and depreciated under a single average service life. The Company does not track the age of each individual pole retired under the Third Party Pole Make Ready program in the fixed asset module; therefore, the Company does not have information that would provide the vintage year of a pole retired in Table 1 or whether that pole was fully depreciated.

b. For poles identified as overloaded, The Company's loading analysis evaluated the aggregate loading contributed by including communications attachments on the pole. The Company does not own, operate, engineer or maintain the communications facilities and does not perform loading analysis for individual communications strands or attribute loading impacts to individual strands. Accordingly, The Company did not identify or track overloaded conditions at the individual communications strand level and is unable to identify specific overloaded communications strands associated with particular poles.

Date Filed: October 13, 2026

**Witness: Brendan J. O'Brien and Garrett J. Murray**
**Request from: New England Connectivity and Telecommunications Association**

**Question:**

Please discuss whether approval of Eversource's proposed amortization of the costs in the deferred asset for Third Party Pole Make Ready would reduce Eversource's regulatory risk even to a small degree.

**Response:**

Amortization of the costs deferred to the regulatory asset does not reduce regulatory risk, even to a small degree. The regulator would not authorize the recovery of the deferred asset unless there were a symmetrical, balanced impact for the utility and its customers and after consideration of the trade-offs inherent in the deferral, which means that there are costs and benefits that are matched up, providing a reasonable basis for deferral and amortization. Further, in Docket No. 19-01-52RE01, PURA recognized the "EDCs received some level of recovery in base distribution base rates to perform non-billable make-ready work, the amount has been demonstrated to be insufficient to meet the amount of make-ready work currently underway and anticipated in the coming years", directing the Company to record a regulatory asset "and seek approval for them in the next general rate case." Docket No. 19-01-52RE01 at 45.

Regulatory risk is not reduced because a utility has obtained recovery of a cost that it has necessarily incurred in the course of providing safe and reliable service to customers. "Risk" arises where outcomes have a potential to deviate from expectations. Allowing recovery of a cost that the utility has necessarily incurred in the course of providing safe and reliable service to customers and would expect to occur is not a deviation from an expected outcome, given that the expected outcome would include recovery.

Date Filed: October 16, 2026

**Witness: Brendan J. O'Brien and Garrett J. Murray**
**Request from: New England Connectivity and Telecommunications Association**

**Question:**

Reference the Joint Testimony of the Revenue Requirements Panel (Brendan O'Brien and Garrett Murray) at 44, which states that the costs recorded to the deferred asset for Third Party Pole Make Ready are associated with the cost of performing non-billable pole make ready pole work not recovered in base distribution rates. Please provide the following:

a) Explain how Eversource determines which non-billable third-party make-ready costs are recorded in the deferred asset. In particular, does the asset contain only costs exceeding an amount included in base distribution rates set in Docket 17-10-46, or does it contain all such costs incurred?
b) Identify the annual amount of non-billable third party pole make ready costs included in base distribution rates established in Docket 17-10-46 or any subsequent PURA decision. Identify the decision and supporting calculation for each amount.
c) (i) For each year beginning in 2018, identify the FERC account or accounts to which non-billable third-party make-ready costs were booked and the amounts booked to each account. (ii) For each year, identify whether any of these amounts are included in the inputs used to calculate pole attachment rental rates, and if so, which amounts.
d) Explain whether Eversource has credited or reduced the amount recorded in the non-billable third-party make-ready deferred asset to account for any pole attachment rental revenue. If so, provide the amount and calculation by year. If not, explain why no credit or reduction was made.

**Response:**

a) Please refer to the Company's response to NECTA-041[i] subpart (b).

b) In the Company's response to NECTA-048[ii], the Company notes in Docket No. 19-01-52RE01 there is $803,000 recovered in based distribution rates, annually, that is netted against the cumulative non-billable make-ready costs.

c) Please refer to NECTA-112, Attachment 1, for the non-billable third-party make-ready costs from 2018 through 2025 by FERC Accounts. The costs in FERC Account 593 is used as an input in the pole attachment rental rates.

d) PURA has not directed the Company to account for pole attachment rental revenue in the manner described in this discovery question. In PURA's final decision in Docket No. 19-01-52RE01, PURA does not direct the Company to refund customers pole attachment rental revenues in the deferred asset. Instead, the decision directs the "SPAs to account for their costs of performing non-billable make-ready work… The EDCs may record these costs in a regulatory asset and seek approval for them in the next general rate case." Further, customers receive the credit associated with pole attachment rental revenue through the Revenue Decoupling Mechanism ("RDM") annually in the Revenue Adjustment Mechanism ("RAM").

**Prior Referenced Responses:**

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[i] NECTA-041 Question:

(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-041 Response:

a. The Company determines whether make-ready work is billable by applying the billable/non-billable matrix provided in NECTA-043 Attachment 1. The matrix identifies the circumstances under which make-ready work is the responsibility of the attaching entity and therefore classified as billable.

When a work order is created, Company personnel and, where applicable, vendors apply the appropriate sub-work type based on the nature of the work and the billable/non-billable matrix. The selected sub-work type identifies the work as billable. Costs associated with the make-ready work are charged to the applicable work order and recorded in accordance with the Company's accounting practices and applicable FERC accounting requirements. The costs remain attributable to the work order through completion of the project, at which time the Company ensures all billable costs have been charged to the appropriate party. Such billable costs are offset to the applicable make-ready work order.

b. The Company determines whether make-ready work is non-billable by applying the billable/non-billable matrix provided in NECTA-043, Attachment 1. The matrix identifies the circumstances under which make-ready work is not the responsibility of the attaching entity and therefore classified as non-billable.

When a work order is created, Company personnel select the appropriate sub-work type based on the nature of the work and the billable/non-billable matrix. The selected sub-work type identifies the work as non-billable. Costs associated with the make-ready work are charged to the applicable work order and recorded in accordance with the Company's accounting practices and applicable FERC accounting requirements. The costs remain attributable to the work order through completion of the project. For non-billable make ready costs that are not capitalized, these costs are recorded to FERC Account 186MRC the Non-Billable Make Ready Deferred Regulatory Asset, only to the extent that such incremental annual costs incurred exceed the

annual make-ready costs included in base distribution rates, as approved in the Company's last base distribution rate case settlement in Docket No. 17-10-46. For non-billable make ready work that qualifies as a capital investment, these costs are recorded to FERC Account 107, Construction Work in Progress, while the work is being performed. At the time the assets are placed in service, those costs are moved to FERC Account 106, Completed Construction Not Classified, and later to FERC Account 101, Electric Plant In Service, once the asset costs are fully unitized and functionalized.

[ii] NECTA-048 Question:

(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-048 Response:

As noted in Exhibit CLP-REVREQ-1 at 44, lines 12 through 15, the Company states "The costs recorded to this deferred asset are associated with the costs of performing non-billable make-ready pole work **not recovered in base distribution rates** [emphasis added] to meet established standards, as approved in Docket No. 19-01-52RE01…" Further, in Late File Exhibit-01 in Docket No. 19-01-52RE01, the Company notes there is $803 thousand recovered in base distribution rates, annually, that are netted against cumulative non-billable make-ready costs. Therefore, providing assurance that the Company is not double-recovering non-billable make-ready costs in base distribution rates. Refer to Exhibit CLP-REVREQ-4 (Make Ready Pole Work), line 7548 in tab "Non-Billable Reason" for the Removal of 2023-2025 Amounts in Distribution Rates totaling $2.4 million.

Date Filed: October 09, 2026

**Witness: David L. Gladey and Jeffrey Richard**
**Request from: New England Connectivity and Telecommunications Association**

**Question:**

Please discuss whether the pole custodian is still responsible for guying as provided in the Make Ready Decision in Docket 07-02-13 dated April 30, 2008, at p. 13.

**Response:**

Yes. In the April 30, 2008, Make Ready Decision in Docket No. 07-02-13, PURA concluded that, with the exception of Verizon's service territory, utility pole guying should continue to be performed by the pole custodian. PURA found that guying involves engineering and structural considerations affecting the integrity of individual poles and pole lines and determined that it was more efficient and appropriate for the pole custodian to retain responsibility for maintaining the pole structure and associated load data. PURA denied requests to allow third party attachers to perform guying and stated that utility pole guying should continue to be performed only by the pole custodian.

Consistent with that framework, in Connecticut's jointly owned pole environment, guying responsibilities are generally divided by space ownership and administration responsibilities. Eversource is responsible for guying associated with facilities in the electric supply space, while Frontier/Verizon, as the incumbent local exchange carrier (ILEC) and maintainer of the communications space in Eversource territory, is responsible for guying associated with the communications space. These responsibilities are carried out in accordance with applicable pole attachment agreements and pole administration practices.

Date Filed: October 09, 2026

**Witness: David L. Gladey, Steven Lamontagne and Marisa B. Paruta**
**Request from: New England Connectivity and Telecommunications Association**

**Question:**

Provide the continuing property records relied upon by the Company to manage its distribution poles. Specifically, provide records related to pole plant including, if available, the number of poles grouped by size. A complete response will provide an updated summary output of account 364 Poles and Appurtenances from the Company's plant accounting records, similar to what the Company provided in response to Q-NETCA-013 in Docket No. 17-10-46.

**Response:**

Please refer to the Company's response to NECTA-059[i], for pole plant data from account 364 Poles.

**Prior Referenced Response:**

[i] NECTA-059 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 Response:

Please refer to NECTA-059, Attachment 1, for the plant records pertaining to FERC account 364 pole investment as of December 31, 2025. The specific classes of pole investment are recorded by retirement unit. The adjusting journal entry on line 28 entered as of December 31, 2025, totaling $1,065,950, provides for the estimated increase to the FERC Account 364 pole investments associated with the Frontier jointly owned poles. Under circumstances where Frontier performs the work to install / replace a jointly owned pole, the Company will reimburse Frontier for a portion of those incurred investment costs, in accordance with the joint owned pole agreement, and record its portion of the value of those jointly owned poles in FERC Account 364.

Date Filed: October 09, 2026

**Witness: David L. Gladey and Steven Lamontagne**
**Request from: New England Connectivity and Telecommunications Association**

**Question:**

Information Request NECTA-8 requests a complete inventory of Eversource's pole fleet in Connecticut, along with all information about each of the poles retained by the Company. Please ensure that the pole inventory information provided identifies poles with: (i) CATV pole attachments, (ii) telecommunications attachments, and (iii) both types of attachments.

**Response:**

The Company has provided an updated version of the pole inventory previously submitted in response to NECTA-008[i], with additional columns identifying (i) CATV pole attachments, (ii) telecommunications attachments, and (iii) both types of attachments. Please refer to NECTA-115, Attachment 1. Please note: Poles without these attachment types may contain blank values in the applicable fields.

**Prior Referenced Response:**

[i] NECTA-008 Question:

(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-008 Response:

The following responses were generated out of the Company's pole fleet in Connecticut according to its Geographic Information System (GIS), with the exception of NECTA-008, Attachment 1, which was generated out of AldenOne.

Because AldenOne and GIS use different data sources and maintain different types of information, pole fleet counts may not exactly match. In addition, the Company provided pole data in FERC Utility Account 364 (Poles, Towers, and Fixtures) from plant accounting's Continuing Property Records (CPR) in NECTA-059, Attachment 1, which provides the pole counts used in the third party pole attachment rental rate calculation and includes only those poles that are unitized, classified, and recorded to FERC Account 101010 (Utility Plant in Service). Because the CPR also includes poles not yet unitized in FERC Account 106010 (Completed Construction not Classified), and poles in FERC Account 107 (Construction Work in Progress) not yet functionalized to FERC Utility Account 364, the pole counts in GIS will not tie due to timing of recognition in the CPR.

a. The total pole count in the Company's pole fleet in Connecticut is 730,325 poles.

b. The number of solely owned poles is 94,686, compared to 635,639 poles that are jointly owned with Verizon.

c. Please refer to the Company's response to subpart (b), above.

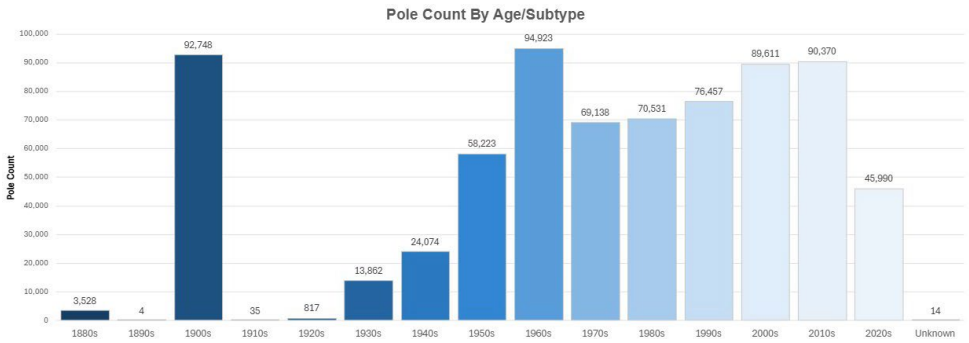
d. Please refer to Table 1, showing the height of the Company's pole fleet.

Table 1

| Pole Height | Pole Count | Pole Height | Pole Count | Pole Height | Pole Count | Pole Height | Pole Count |
|---|---|---|---|---|---|---|---|
| (blank) | 18,787 | 17 ft. | 74 | 35 ft. | 259,730 | 70 ft. | 44 |
| 10 ft. | 109 | 18 ft. | 5,215 | 40 ft. | 290,229 | 75 ft. | 46 |
| 11 ft. | 64 | 20 ft. | 1,517 | 45 ft. | 83,744 | 80 ft. | 39 |
| 12 ft. | 1,003 | 21 ft. | 36 | 50 ft. | 10,909 | 85 ft. | 31 |
| 13 ft. | 2 | 25 ft. | 4,151 | 55 ft. | 895 | 90 ft. | 23 |
| 14 ft. | 703 | 27 ft. | 3 | 60 ft. | 324 | 95 ft. | 21 |
| 15 ft. | 185 | 30 ft. | 52,284 | 65 ft. | 134 | 100 ft. | 23 |
| | | | | | | **Grand Total** | **730,325** |

e. The total number of wood power poles is 705,400, compared to 24,925 poles built with other materials.

f. Please refer to Chart 1, showing the age of the Company's pole fleet.




g. Please refer to NECTA-008, Attachment 1, showing the Company's pole ID numbers.

h. Please refer to Table 2, showing the Company's pole fleet by pole class.

Table 2

| Pole by Pole Class | |
|---|---|
| **Pole Class** | **Pole Count** |
| 1 | 20,609 |
| 2 | 158,367 |
| 3 | 114,353 |
| 4 | 136,468 |
| 5 | 34,554 |
| 6 | 2,187 |
| 7 | 1,956 |
| 9 | 333 |
| A | 2 |
| H1 | 477 |
| H2 | 185 |
| H3 | 28 |
| Unknown | 260,806 |

i. Please refer to NECTA-008, Attachment 1, for the number of attachers.

j. Please refer to Table 3, for the Company's pole fleet date placed in service.

Table 3

| Pole Fleet in Service Dates | | | |
|---|---|---|---|
| Decade | Pole Count | Decade | Pole Count |
| 1880s | 3,528 | 1960s | 94,923 |
| 1890s | 4 | 1970s | 69,138 |
| 1900s | 92,748 | 1980s | 70,531 |
| 1910s | 35 | 1990s | 76,457 |
| 1920s | 817 | 2000s | 89,611 |
| 1930s | 13,862 | 2010s | 90,370 |
| 1940s | 24,074 | 2020s | 45,990 |
| 1950s | 58,223 | Unknown | 14 |

k. Please refer to NECTA-008, Attachment 1, for the city.

l. Notes are not reflected in our GIS system of record