Date Filed: October 16, 2026

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

Question:

Refer to Workpaper C-3.1, p 2 of 2, Line 29 "Rent from Electric Property+ Re + Pole Att" and NECTA-083, Attachment 1.

a. For the component labeled "Pole" in NECTA-083, Attachment 1, separately identify pole attachment rental revenue, overlash revenue, application and survey fees, make-ready payments, unauthorized attachment or nonconforming construction charges, and any other included revenue. State whether any of these amounts are recorded elsewhere in the Company's revenue requirement.
b. For pole attachment rental revenue, provide the assumed number of pole attachments, applicable rates, and resulting revenue, separately by cable, telecommunications, municipal, wireless, and other attacher categories; and, within each category, by solely owned and jointly owned poles.
c. Provide the calculations and assumptions used to project pole attachment rental revenue for the TY Pro Forma and Rate Year 1, including projected attachment units, rates, rate-effective dates, billing timing, and any changes in customer or attachment mix. Explain why the "Pole" amount remains $10.365 million in the TY Pro Forma and increases by only $72,000 to $10.437 million in Rate Year 1. Identify how the pole attachment rates proposed in this proceeding are reflected in that projection. Provide the underlying schedules and workpapers in native electronic format, with formulas intact where available.

Response:

a. As requested, the Company attempted to break out the Test Year revenues shown using the third party pole attachment biannual billing files and the accounting detail. $10.206M of the total Test Year amount of $10.365M (98.5%) is related to annual recurring rental revenue from third-party pole attachments billed on the CATV and Telecom rates. Of the remainder, $0.149M (1.4%) is related to other non-wireline device billings and $0.010M (0.1%) could not be specifically identified as related to wireline or non-wireline.

   As explained in the Company's response to NECTA-081[i], Third Party Overlash Fees have not been charged or assessed in the Test Year period.

   Application fees are recorded to distribution expense Account 580 – Operation Supervision and Engineering. Survey Fees are recorded to Account 235 – Customer Deposits.

Costs associated with billable make-ready work are charged to the applicable work order and recorded to the accounts within each specific work order 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.

The Company has not charged any unauthorized attachment or nonconforming construction fees in the Test Year period.

b. & c. The amount of third-party pole attachment revenue in the Test Year period shown in Schedule C-3.1 was not based on a calculation. The revenue shown is the amount recorded to the Company's books during the actual Test Year period. No proforma adjustments were made to the Test Year amount shown for third party pole attachment revenues. Please refer to NECTA-116, Attachment 1, for the requested breakout of Test Year revenues and the calculation of third-party pole attachment revenues in the Rate Year period.

The Company calculated the Rate Year third-party pole attachment revenue by multiplying the PURA-approved 2026 pole attachment rates by the counts of attachments from July 2025-December 2025 as this was the most recent billing period at the time the calculation was performed.

Third-party pole attachment revenues increased from the Test Year to the Rate Year period for three reasons:

1) New attachment counts reflected in the 2nd half 2025 billing as compared to the 1st half 2025 billing.
2) Reclassification of a Telecom attacher that was incorrectly billed using CATV rates.
3) The difference between 2025 pole attachment rates and 2026 pole attachment rates.

The Company notes that, as explained in response to NECTA-117[ii], the third-party pole attachment revenues will be adjusted accordingly as a result of the outcome of this case.

Prior Referenced Responses:

[i] NECTA-081 Question:

Reference Exhibit CLP-RATES 3, pp. 162 and 174. Each year for the past five years, identify the number of entities that have paid any third party overlash fees and the total dollar amount of such payments. Provide the data separately by Wire-Based CATV Pole Attachment Tariff versus Wire-Based Telecom Pole Attachment Tariff.

NECTA-081 Response:

As reflected in the PURA approved Pole Attachment Agreement, Article VIII, Section 3(b):

> b. The Third Party Overlash Fee will be assessed on a per Pole basis as set forth in the current schedule of rates in **Exhibit E**. This fee is paid to the Licensor by the Sub Licensee and is in addition to the Pole Attachment License Fee paid by the Licensee. Provided, however, notwithstanding the foregoing provisions in this paragraph or any other provision in this Agreement, (y) Licensor will not charge the Third Party Overlash Fee in **Exhibit E** when Licensee seeks to overlash another Attachment owned by Licensee or its Affiliate, as long as (i) Licensee complies with the Overlash requirements in Article IV and this Agreement, and (ii) the Licensor determines that the proposed Overlashing does not fall outside of the vertical space or footprint reserved for the Licensee's original Attachment; and (z) Licensor will charge the Third Party Overlash Fee in **Exhibit E** when Licensee seeks to overlash another Attachment owned, leased or controlled by an entity other than Licensee or its Affiliate.

The Agreement provides for a Third Party Overlash Fee to be assessed on a per-pole basis when a Licensee seeks to overlash an attachment owned, leased, or controlled by an entity other than the Licensee or its affiliate. However, the Agreement further provides in Article VIII, Section 3(b)(y) that no Third Party Overlash Fee will be charged when the Licensee overlashes its own attachment or that of an affiliate, provided the Licensee complies with the Agreement's overlash requirements and the overlash remains within the vertical space or footprint reserved for the original attachment.

Eversource has reviewed its records for the requested period and has identified no instances during the last five years in which a Third Party Overlash Fee was charged or collected under either the Wire-Based CATV Pole Attachment Tariff or the Wire-Based Telecom Pole Attachment Tariff. Accordingly, the number of entities paying Third Party Overlash Fees during the period was zero.

[ii] NECTA-117 Question:

If PURA directs the Company to apply a unified pole attachment rate using the Telecom Formula:

a. Quantify the change in projected pole attachment rental revenue relative to the Company's filing. Provide all supporting calculations.
b. Will Eversource amend its rate case filing to lower its proposed electric service rates to reflect the change in pole attachment rental revenue? If so, please explain what changes would be made to the Company's filing, and explain when and through what filing the Company would implement the filing revision.

NECTA-117 Response:

a. Please refer to NECTA-117, Attachment 1, for the requested hypothetical change in projected pole attachment revenue.

b. Yes. Eversource will update all its schedules, including other revenues, as part of an overarching compliance filing that comports with the final decision in this docket.

   Other revenues reduce the revenue needed to be recovered from electric distribution customers. Depending on the outcome of the Company's rate case, pole attachment revenues may be increased or decreased. Any such

change to other revenue will be reflected in the final revenue requirement, the allocated Cost-of-Service study and, ultimately, the Company's distribution rate calculations for each rate class.

Date Filed: October 16, 2026

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

Question:

If PURA directs the Company to apply a unified pole attachment rate using the Telecom Formula:

a. Quantify the change in projected pole attachment rental revenue relative to the Company's filing. Provide all supporting calculations.
b. Will Eversource amend its rate case filing to lower its proposed electric service rates to reflect the change in pole attachment rental revenue? If so, please explain what changes would be made to the Company's filing, and explain when and through what filing the Company would implement the filing revision.

Response:

a. Please refer to NECTA-117, Attachment 1, for the requested hypothetical change in projected pole attachment revenue.

b. Yes. Eversource will update all its schedules, including other revenues, as part of an overarching compliance filing that comports with the final decision in this docket.

Other revenues reduce the revenue needed to be recovered from electric distribution customers. Depending on the outcome of the Company's rate case, pole attachment revenues may be increased or decreased. Any such change to other revenue will be reflected in the final revenue requirement, the allocated Cost-of-Service study and, ultimately, the Company's distribution rate calculations for each rate class.

Date Filed: October 16, 2026

Witness: Leanne M. Landry, Jeffrey D. Turano, Marisa B. Paruta and Timothy J. Griffin
Request from: New England Connectivity and Telecommunications Association

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.

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.

Prior Referenced Response

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[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 16, 2026

Witness: Leanne M. Landry, Jeffrey D. Turano and Marisa B. Paruta
Request from: New England Connectivity and Telecommunications Association

Question:

Refer to NECTA-059 Attachment 1, which reports $63,608,379 in Account 106010, "Completed Construction Not Classified," as of December 31, 2025. Please provide:

a. A work-order-level schedule reconciling to the $63,608,379 balance. For each work order, identify its number, description, balance, work type, expected FERC utility account and retirement-unit category upon unitization, and the dates it was placed in service and posted to Account 106010.
b. Identify each work order involving the installation or replacement of a pole, and state whether the pole was physically installed and in service as of December 31, 2025.
c. Identify each work order subsequently unitized, including the unitization date, final FERC utility account, retirement-unit category, number of poles posted to the continuing property records, and any change from its December 31, 2025 balance. Reconcile these subsequent postings to the work orders provided in subpart (a).

Response:

a. Please refer to NECTA-119, Attachment 1, for the list of work orders associated with the $63,608,379 'non-unitized' balance in Account 364310, including work order number, description, work order type, in-service date and balances in each estimated utility account at 12-31-2025. Retirement unit category is not determined until unitization. As discussed in the Company's response to NECTA-075[i], balances in account 106 remain in the 'non-unitized' category while the work order activities are finalized. After all invoices are received, drawings are finalized, the pre-requisites/tasks in the work management system are completed, and final costs appropriately flow through the FERC Split, the work order is closed/posted to the CPR (Continuing Property Records). Once closed, the final costs of the assets in FERC account 106 are moved to FERC account 101010 (Plant in Service) and unitized/posted to the CPR with their specific retirement units in each appropriate Utility Account.

b. Because retirement unit category is not determined until the work order is unitized and Posted to the CPR, work orders in 106010 involving the installation or replacement of poles cannot be specifically identified.

c. Please refer to NECTA-119, Attachment 2, for a list of work orders from the 'non-unitized' balance of $63,608,379 that were unitized and Posted to the CPR after 12/31/2025, including the retirement units, quantity, FERC utility accounts, work order close date, General Ledger post date, and amounts posted to account 101010. Differences between work order 106 balances at one point in time and subsequent postings to 101 at a later date are due to normal work order lifecycle activities including additional work order charges, customer contributions, adjusting journal entries, final estimate updates and FERC split reallocations.

Prior Referenced Response:

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[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-0175 Response:

For example, Work Order 80364832 was initiated in July 2025, for the replacement of a recloser and recloser control. The Operations department generated 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 ensured that the correct Utility Accounts were utilized, as well as determining 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 commenced and capital expenditures were charged to FERC accounts 107010, and 108030. While in FERC Account 107, the capital expenditures are 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 plant additions in FERC Account 106 were moved to FERC Account 101010 (Plant in Service) and unitized/posted to the CPR with the 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).

Date Filed: October 19, 2026

Witness: Edward A. Davis, Kimberly R. Parsons, Leanne M. Landry and Jeffrey D. Turano
Request from: New England Connectivity and Telecommunications Association

Question:

For each year nonbillable make ready costs were deferred, and for each FERC expense account and subaccount initially charged with costs included in the nonbillable make-ready regulatory asset:

a. Identify the gross amount charged, the amount credited to the expense account when the cost was deferred, and the net amount remaining, if any, in the FERC Form 1 expense balance. Identify the regulatory-asset account debited and provide the supporting journal entries.
b. Identify any amount of those costs included in an input to the pole attachment rate calculation after deferral. Reconcile the 2025 nonbillable make-ready charges and deferral credits in Account 593, and its subaccounts to the $163,740,608 Account 593 input in Exhibit CLP-RATES-2.14.

Response:

a. Please refer to NECTA-120, Attachment 1, for the gross amount charged, the amount credited to expense when deferred, and the net amount remaining. The expense deferral is recorded to amortization FERC account 407000. Therefore, the gross amounts remain in their respective O&M FERC accounts. The regulatory asset account debited is FERC account 186MRC. Please refer to NECTA-120, Attachment 2, for the supporting journal entries as noted in the table below.

Entity	FERC Account	Month Number	Journal ID	Amount
11	186MRC	202206	452954	$25,922
11	186MRC	202207	455838	($21,137)
11	186MRC	202305	487104	$1,109,194
11	186MRC	202305	488193	$582,059
11	186MRC	202306	491734	$485,508
11	186MRC	202307	494829	$572,589
11	186MRC	202308	497582	($36,701)
11	186MRC	202309	501074	$595,951
11	186MRC	202310	504470	$917
11	186MRC	202311	507737	$223,926
11	186MRC	202312	511324	$2,275,976
11	186MRC	202403	520451	$46,288
11	186MRC	202404	523785	$641,915
11	186MRC	202405	527560	$971,722
11	186MRC	202406	530904	$344,989
11	186MRC	202407	534224	$278,399
11	186MRC	202408	537630	$215,438
11	186MRC	202409	540675	$611,944
11	186MRC	202410	544438	$520,422
11	186MRC	202411	547604	($660,980)
11	186MRC	202412	551442	$652,437
11	186MRC	202502	557376	$380,824
11	186MRC	202503	560842	$1,098,738
11	186MRC	202504	564286	$944,656
11	186MRC	202505	567461	$407,804
11	186MRC	202506	570704	$615,282
11	186MRC	202507	573823	$1,104,707
11	186MRC	202508	577260	$783,761
11	186MRC	202509	580820	$182,860
11	186MRC	202510	584222	$411,278
11	186MRC	202511	587157	($227,627)
11	186MRC	202512	590759	$345,207
				$15,484,268

b. Please refer to NECTA-112, Attachment 1, for non-billable third-party make-ready costs from 2018 through 2025 by FERC Account. The amount related to non-billable third-party pole make ready found in Account 593 in 2025 was $4,551,307. This amount is 2.8% of

the total Account 593 that was used in the calculation of the 2027 third-party pole attachment rental rates shown in Exhibit CLP-RATES-2.14.

Date Filed: October 16, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray, Leanne M. Landry and Jeffrey D. Turano
Request from: New England Connectivity and Telecommunications Association

Question:

Refer to NECTA-054(h). The Company deducted $802,869 per year from nonbillable make-ready costs for 2023 through 2025 to account for recovery in base distribution rates, but made no deduction for 2022.

a. Please explain why no deduction was made for 2022.
b. Explain whether the Company recovered any nonbillable make-ready costs through base distribution rates during that year. If it did, quantify the amount applicable to the period for which 2022 costs were deferred and provide a revised calculation of the proposed regulatory asset reflecting that amount.

Response:

a. The Final Decision for Docket No. 19-01-52RE01 was approved by PURA on May 11, 2022 permitting the Company to commence deferring the make-ready O&M costs. The unbillable make-ready costs in base distribution rates of $802,869 for calendar year 2022 had already been exceeded for the first four months of the year. In other words, the O&M costs incurred on make-ready work up to the date of the Final Decision was in excess of the base rate recovery.

b. The Company had incurred more than $1 million of make-ready O&M from January 2022 through April 2022. That amount was more than the amount being recovered in base distribution rates. No revision in the calculation is required.

Date Filed: October 16, 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

a. confirm that third-party attachers transferred their attachments to the replacement pole at their cost;
b. discuss whether a municipal attachment can be the cause of a pole being non-compliant; and
c. provide the number of poles replaced associated with the non-billable O&M costs in Exhibit CLP REVREQ-4 that had municipal attachments.

Response:

a. Please refer to the Company's response to NECTA-106[i].

b. Please refer to the Company's response to NECTA-107[ii] subpart (a).

c. Please refer to the Company's response to NECTA-107 subpart (b).

Prior Referenced Response:

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[i] NECTA-106 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.

NECTA-106 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.

[ii] NECTA-107 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.

NECTA-107 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 16, 2026

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

Question:

Referencing 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:

Please refer to the Company's response to NECTA-108[i].

Prior Referenced Response:

[i] NECTA-108 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.

NECTS-108 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 16, 2026

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

Question:

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

Response:

Please refer to the Company's response to NECTA-109[i].

Prior Referenced Response:

[i] NECTA-109 Question:

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 16, 2026

Witness: David L. Gladey, Jeffrey Richard and Marisa B. Paruta
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:

Please refer to the Company's response to NECTA-110[i].

Prior Referenced Response:

[i] NECTA-110 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.

NECTA-125 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 19, 2026

Witness: Brendan J. O'Brien, Garrett J. Murray, Leanne M. Landry and Jeffrey D. Turano
Request from: New England Connectivity and Telecommunications Association

Question:

The Joint Testimony of the Revenue Requirements Panel, at p. 66, 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 work not recovered in base distribution rates. Please:

a. Discuss whether this statement means that the costs recorded to the deferred asset are the costs for years in which the non-billable third party pole make ready costs exceeded the costs for such work in the basic distribution rates set in Docket 17-10-46;
b. Provide the amount of non-billable third party pole make ready costs "embedded" in basic distribution rates in Docket 17-10-46, or another PURA decision thereafter;
c. Discuss whether the non-billable third-party pole make ready costs recorded in the deferred asset were included as costs in the calculation of pole attachment rates, and provide the amount of the non-billable costs, broken down by FERC account included in the calculation of pole rates for each calendar year since the last rate case in 17-10-46, in which there has been a difference in treatment of such non-billable costs between basic distribution rates and pole rates;
d. Discuss whether Eversource has reduced the amount recorded in the deferred asset for third party make ready costs for any revenues received or that will be received through pole rent that includes the non-billable cost in the setting of the pole rate.

Response:

a. Yes, as outlined in the Company's response to subpart (e) and (h) in NECTA-054[i], the Company deferred all non-billable third-party pole make ready costs net of the amount recovered in base distribution rates.

b. Please refer to the Company's response to NECTA-048[ii].

c. Please refer to the Company's response to NECTA-120[iii].

d. Please refer to the Company's response to NECTA-112[iv].

Prior Referenced Responses:

[i] NECTA-054 Question:

(Make Ready Work & Related Costs) Reference Exhibit CLP REVREQ-4 (Third Party Pole Make Ready Costs). Provide the following:

a. Line 7552, Notes, indicates that Eversource began maintaining detailed records of both billable and non-billable make costs consistent with Order No. 15, in the Final Decision in 19-01-52 RE01. Please confirm that the figure of $16,580,868 includes only non-billable costs.
b. Discuss whether (i) the non-compliance issues that led to the costs incurred by the company as shown in this exhibit were discovered by the company as a result of a new attacher requesting to attach, (ii) for each pole in the exhibit, the company has a record of when the last attacher attached to the pole and when the pole was last inspected.
c. Confirm that the headings for columns F through Y are the FERC accounts to which the third party pole make ready costs were assigned;
d. Provide a description of the subaccounts for Accounts 593, and 594.
e. Discuss why all the costs are in O&M accounts and there are no costs in capital accounts at page 41 of Exhibit CLP REVREQ-1.
f. For entries indicating "Pole replacement – Pole defective", explain why if the pole is already defective, it would not be the company's or the joint pole owner's responsibility to replace the pole.
g. With reference to line 7030 which explains that Frontier will set a new 40-foot class 2 pole and remove the 35-foot class 4 pole, explain *D&D*Conv and discuss how the capital costs associated with the pole replacement were treated in the FERC Form 1.
h. Provide an allocation of the amount of $16,580,868 into calendars years, meaning the portion allocable to each year starting with 2017 and ending with 2025 and indicate where the allocations appear in the FERC Form 1 for those years.
i. Explain line 7548, the removal of 2023-2025 Amounts in Distribution Rates of $2,408,607. Explain how that amount was added to distribution rates since the last rate case in Docket 17-10-46.

NECTA-054 Response:

a. Confirmed. The amount of $16,580,868 shown on line 7552, includes only non-billable third party make ready costs. As noted in Exhibit CLP-REVREQ-4, Eversource began maintaining detailed records of both billable and non-billable make ready costs consistent with the Docket 10-01-52RE01, Decision. The amount reflected in this exhibit represents costs that were classified as non-billable and therefore were not invoiced to attaching entities.

b. (i) The non-compliance conditions reflected in Exhibit CLP-REVREQ-4, were identified during the engineering phase associated with attachment requests.
(ii) Eversource maintains records related to pole inspections and attachment activity. The availability of records identifying the most recent attachment date and inspection date varies based on the specific pole and historical record availability.

c. Yes, columns F through Y are the FERC accounts to which the third party pole make ready costs were assigned.

d. Below is a description of the subaccounts for FERC 593, and 594.

593000 – Distribution Maintenance of Overhead Lines
593010 – Poles and Fixtures
593020 – Overhead Construction Transfer
593040 – Overhead Corrective Maintenance Repairs
593050 – Overhead Service Maintenance Repairs
593100 – Tree Trimming Vegetation Control
594000 – Distribution Maintenance of Underground Lines
594010 – Underground Conduit Maintenance
594020 – Manhole Regulating
594030 – Underground Corrective and Emergent Maintenance
594260 – Maintenance of Manholes

e. In Docket No. 19-01-52RE01, PURA directed the Company to defer incremental non-billable make-ready costs (see Docket No. 19-01-52RE01 Final Decision dated May 11, 2022 at page 45). Consistent with this directive, the Company deferred incremental non-billable O&M make-ready costs to a regulatory asset which is being sought for recovery in this rate amendment application as supported by Exhibit CLP-REVREQ-4. The capital costs for non-billable third party market ready pole work is included for recovery in the Company's rate amendment application consistent with all other in-service capital and is supported in Exhibit CLP-ADDITIONS-9.

f. For entries indicating "Pole replacement – Pole defective", if the pole was found during survey to already be defective, it would be the Company's or the joint pole owner's responsibility to replace the pole.

g. With reference to Exhibit CLP REVREQ-4 (Third Party Make Ready Costs), line 7030, "D&D Conv" is part of the Field Work Order description. The entire Field Work Order description for this line is "*D&D*Conv. 1635692 - Make Ready Non" which is used internally to communicate the contractor assigned to the work order, the Alden One conversation number, the type of work and billing classification. Therefore, "D&D" refers to D&D Contractors, "Conv. 1635692" is the Alden One conversation number, "Make Ready Non" indicates this is for make ready work and is 'non' billable. **T**he capital costs associated with the additions and retirements related to the pole replacement were included on lines 64, 65, and 67, of pages 204-207, in the Company's 2025 FERC Form 1 filing.

h. The table below shows the $16,580,868 by year. The amounts are included in the FERC Form 1 under Electric Operation and Maintenance Expenses under their respective FERC account number (583, 584, 587, 590, 593, 594, 595, 596, and 598) by year.

Sum of Amount	Column Labels				
Row Labels	2022	2023	2024	2025	Subtotal
THIRD PARTY ATTACHMENTS	**1,048,267**	**4,148,604**	**6,249,705**	**7,542,899**	**18,989,475**
583000	(149,339)	(135,350)		2,317	(282,371)
583280	53,157	199,219	176,188	257,078	685,642
584000	341	8,409			8,750
587000	37,204	22,200	(45)	12	59,372
590000	443				443
593000	(61,381)	399,706	(1,389)	1,311	338,248
593010	30,426	22,543	7,503	218,671	279,143
593020	312,818	1,268,404	1,475,796	2,670,831	5,727,849
593040	295,280	1,110,966	2,340,879	1,270,292	5,017,418
593050	43,528	190,075	255,225	390,202	879,030
593100	309	147			457
594000	54,908	(114,528)	158	41	(59,421)
594010	1,885	1,115	5,461	2,745	11,206
594020	2,646	47			2,693
594030	157,859	726,613	505,831	957,953	2,348,257
594260	11,359	31,315	6,728	2,074	51,476
595000	(5,232)	(70,865)	29,746	66,753	20,401
596000	261,427	486,587	1,447,624	1,702,618	3,898,257
598000	628	1,999			2,628
Subtotal	1,048,267	4,148,604	6,249,705	7,542,899	18,989,475
Removal of Amounts in Distribution Rates		(802,869)	(802,869)	(802,869)	(2,408,607)
Total	1,048,267	3,345,735	5,446,836	6,740,030	16,580,868

i. Refer to the Company's response to NECTA-048[i], for the 2023-2025 amounts in distribution rates.

[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.

[iii] NECTA-120 Question:

For each year nonbillable make ready costs were deferred, and for each FERC expense account and subaccount initially charged with costs included in the nonbillable make-ready regulatory asset:

a. Identify the gross amount charged, the amount credited to the expense account when the cost was deferred, and the net amount remaining, if any, in the FERC Form 1 expense balance. Identify the regulatory-asset account debited and provide the supporting journal entries.
b. Identify any amount of those costs included in an input to the pole attachment rate calculation after deferral. Reconcile the 2025 nonbillable make-ready charges and deferral credits in Account 593 and its subaccounts to the $163,740,608 Account 593 input in Exhibit CLP-RATES-2.14.

NECTA-120 Response:

a. Please refer to NECTA-120, Attachment 1, for the gross amount charged, the amount credited to expense when deferred, and the net amount remaining. The expense deferral is recorded to amortization FERC account 407000. Therefore, the gross amounts remain in their respective O&M FERC accounts. The regulatory asset account debited is FERC account 186MRC. Please refer to NECTA-120, Attachment 2, for the supporting journal entries as noted in the table below.

[iv] NECTA-112 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.

NECTA-112 Response:

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

b) In the Company's response to NECTA-048, 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").

Date Filed: October 16, 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:

Please refer to the Company's response to NECTA-113[i].

Prior Referenced Response:

[i] NECTA-113 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.

NECTA-113 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.