Date Filed: October 28, 2026

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

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.

Revised 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[i], subpart a.

Original 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.

Prior Referenced Response:

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[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-059i , 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.