Date Filed: September 23, 2026

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

Question:

(Pole Management & SPA) Please confirm that Regulatory Assets appear as entries in the FERC Form 1 for accounting purposes regardless of whether they have been approved for inclusion in rates.

Response:

Regulatory deferred debits for Pole Make Ready costs are included on FERC Form 1 page 233 Miscellaneous Deferred Debits, Exhibit CLP-REVREQ-2, Schedule H-1.0 page 72, line 14.

The December 31, 2025, balance reported on FERC Form 1 page 233 Miscellaneous Deferred Debits, Exhibit CLP-REVREQ-2, Schedule H-1.0 page 72, line 14 of $15,484,268 is different than the balance included for recovery and shown on Exhibit CLP-REVREQ-2, Schedule B-6.2 Deferred Assets line 16 column B of $16,581,000. The change in deferral balance is primarily driven by the inadvertent inclusion of billable work orders prior to calendar year 2026 that were adjusted out of the Test Year balance in preparation of Schedule B-6.2.