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.