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

Question:

Refer to NECTA-059 Attachment 1 lines 23–29 ($63,608,379 of completed construction not classified in Account 106010, with a reported quantity of 77,320), NECTA-062 (non-unitized poles cannot be identified from the provided classification), and NECTA-058 (work-order movement from Account 107 to 106 and subsequently 101).

a. Explain precisely what the reported 77,320 "Non-unitized" quantity represents, its units of measure and the source from which it was derived; identify whether it includes any physical pole count.

b. Identify the number and ownership of poles associated with the $1,065,950 December 2025 adjusting journal entry described in NECTA-059 Attachment 1. A complete response will state whether their quantity is recognized in the formula denominator and reconcile any mismatch.

Response:

a. The reported 77,320 'non-unitized' quantity disclosed in NECTA-059, Attachment 1, represents a system generated quantity count of activity recorded to FERC Account 106 (Completed Construction Not Classified). The accounting system automatically assigns a quantity of one to each transaction recognized, regardless of dollar amount, nature of the transaction or number of physical assets associated with the activity. These system-generated quantities have no relationship to the actual number of retirement units ultimately established when the work order is closed and the final costs of the assets in FERC Account 106 are moved to FERC Account 101010 (Utility Plant in Service) and unitized/posted to the Continuing Property Records (CPR). Retirement unit quantities are determined through the unitization process once the applicable work order activities are complete and the assets are classified and posted to CPR. Therefore, the reported 77,320 'non-unitized' quantity disclosed in NECTA-059, Attachment 1, does not represent or include any physical pole count, nor does it predict any future retirement unit quantities.

b. The December 2025 journal entry of $1,065,950 related to the amount agreed to by the joint owners in the Frontier Settlement and was allocated amongst existing jointly owned pole assets in the Company's CPR. This journal was to account for Frontier incurred costs, invoiced, and

billed, and ultimately settled, for capital costs incurred on existing jointly owned poles and C-Truss assets; therefore, no quantity adjustments were made.