Date Filed: September 23, 2026

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

Question:

(FERC Accounts) Provide the amount of make ready payments for tree trimming paid by third-party attachers in 2025. A complete response will:

a. Provide the amount of vegetation management payments due but not paid to the Company by any party in 2025.
b. Indicate whether all third-party payments for vegetation management are credited to Account 593, and if not, the amounts credited to other accounts, and to which accounts they are credited.
c. Describe in detail the Company's accounting treatment of payments by third party attachers for vegetation management, including whether payments are (i) treated as CWIP or CIAC and the associated Account(s), (ii) immediately credited to Account 593 or another account, or (iii) credited to Account 593 or another account only when the work order is closed.
d. Describe in detail how the Company determines the vegetation management costs to be charged to a third party attacher as an advance make ready payment.

Response:

a. There were no vegetation management payments due but not paid to the Company by any party in 2025.

b. Third-party payments are provided for all billable make ready work, not just vegetation management. Not all payments are credited to FERC account 593. Please refer to NECTA-077[i] for make ready payments by FERC account.

c. Payments by third party attachers for vegetation management and all billable make ready work follows the accounting on the make ready work orders including the FERC accounts that the charges get applied to. The FERC accounting is applied as the payments are applied to the make ready work orders. Any payments applied to FERC 107010 would be considered CWIP. Please refer to NECTA-077 for make ready payments by FERC account.

d. Vegetation Management is evaluated as part of the make ready review process when a new attachment application has been received. If tree trimming or other vegetation maintenance is required to complete the requested attachment work, the work is included within the associated make ready work order.

Consistent with the Company's make ready billing practices, if the underlying make ready work is billable to the applicant, the associated vegetation maintenance work is also billable. Conversely, if the underlying make ready work is not billable, the associated vegetation management work is not billed to the applicant.

Prior Referenced Response:

[i] NECTA-077 Question:

(FERC Accounts) Provide the total make ready payments by third-party attachers that are captured in the Company's FERC Form 1 for 2025, with a breakdown of the FERC accounts where the payments appear, the associated amounts booked to each account, and the year the amounts were assigned to the accounts upon the closing of work orders.

NECTA-077 Response:

Please refer to the table below for make ready payments by third-party attachers by FERC account for 2025.

Sum of Amount	Column Labels
Row Labels	2025
THIRD PARTY ATTACHMENTS	(3,141,116)
107010	(1,587,642)
108030	(611,484)
583000	7
583280	(73,255)
587000	12
593000	100
593010	(18,717)
593020	(486,395)
593040	(48,468)
593050	(74,889)
594000	41
594010	(562)
594030	(81,211)
594260	(6,613)
595000	(18,468)
596000	(133,573)
Grand Total	(3,141,116)