STATE OF CONNECTICUT
PUBLIC UTILITIES REGULATORY AUTHORITY

Docket No. 26-05-10

APPLICATION OF THE CONNECTICUT LIGHT AND POWER COMPANY
D/B/A EVERSOURCE ENERGY
TO AMEND ITS RATE SCHEDULES

JOINT REBUTTAL TESTIMONY OF

EDWARD DAVIS AND KIMBERLY R. PARSONS

Pole Attachment Rates

On behalf of

The Connecticut Light and Power Company
d/b/a Eversource Energy

November 18, 2026

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I. INTRODUCTION

Q. Please state the names of the witnesses on the Poles Rebuttal Panel.

A. The Pole Attachment Rates Rebuttal Panel is comprised of Edward Davis and Kimberly R. Parsons. We are providing this rebuttal testimony on behalf of The Connecticut Light and Power Company d/b/a Eversource Energy ("CL&P" or the "Company").

Q. Mr. Davis and Ms. Parsons, have you previously submitted testimony in this proceeding?

A. Yes. On July 14, 2026, we submitted direct, pre-filed testimony to the Public Utilities Regulatory Authority ("PURA") on behalf of CL&P in support of its application for approval of amended rate schedules. Our direct, pre-filed testimony was designated as Exhibit CLP-RATES-1.

Q. What is the purpose of this panel's joint rebuttal testimony?

A. Our testimony will respond to the joint testimony of James Webber and Patrick Phipps filed on behalf of the New England Connectivity and Telecommunications Association, Inc. ("NECTA").[1]

Q. Are you presenting any exhibits as part of your rebuttal testimony?

A. No.

Q. How is your testimony organized?

A. Our testimony is organized into the following sections:

- Section I is the introduction;
- Section II is a short summary of NECTA's testimony;
- Section III discusses the use of the two-formula method;
- Section IV is the Company's response on the appurtenance factor;
- Section V is the Company's response on the pole counts; and
- Section VI is conclusion.

Q. Please summarize the main points of your rebuttal testimony.

A. Contrary to the assertions made by NECTA's witnesses, the Company's reliance on the Federal Communication Commission's ("FCC") 15 percent rebuttable presumption for its appurtenance factor is appropriate. NECTA has not provided evidence to rebut this presumption. In particular, not all pole top framing equipment should be

[1] The Company does not respond to every issue raised in the intervenor testimonies. Silence on any issue should not be construed as agreement on any issue.

categorized as a non-pole-related appurtenance. Also, the Company's pole count is appropriate. The Company's unitized pole count reflects the information included in the Company's Continuing Property Records ("CPR"). This is the most accurate information available. In contrast, Geographic Information System ("GIS") data includes other types of poles such as street lighting poles, poles on private property, stub/guy/push brace poles, or poles used in transformer platforms. The adoption of NECTA's recommendations will lower the amount of pole attachment revenues the Company will collect. Because pole attachment revenues offset the revenue requirement paid by electric customers, a reduction in pole attachment revenues will lead to higher costs to electric customers.

II. SUMMARY OF NECTA'S TESTIMONY

Q. Please summarize the main points of Webber and Phipps's testimony.

A. Webber and Phipps assert PURA should adopt CL&P's proposal to continue using the Cable Formula for cable operator attachments and the Telecom Formula for telecommunications provider. They do not agree with PURA's decision in United Illuminating's ("UI") rate case, Docket No. 24-10-04, to solely use the Telecom Formula for setting pole attachment rates. If a single formula is adopted, they prefer the use of the Cable Formula.

More importantly, Webber and Phipps recommended adjustments to the Company's proposed pole attachment rental rates. First, they rejected the appropriateness of the FCC's presumption that 15 percent of appurtenances are non-pole-related. Instead, they

recommended an appurtenance factor of 29.9 percent for non-pole-related appurtenances. Second, they rejected CL&P's proposed total pole count of 664,725, which consists of 76,993 solely owned poles and 587,732 jointly owned poles, and produces the equivalent of 370,859 poles. Instead, they recommended a pole count of 730,325 poles, which consists of 94,686 solely owned poles and 635,639 jointly owned poles, and produces the equivalent of 412,506 poles.

III. THE USE OF THE TWO-FORMULA APPROACH

Q. Summarize Webber and Phipps's opinion on the use of two-formula approach to set pole attachment rates.

A. Webber and Phipps state that PURA should adopt CL&P's proposal to continue using the Cable Formula for cable operator attachments and the Telecom Formula for telecommunications provider attachments.

Q. Why should PURA adopt the two formulas method in this proceeding?

A. The two-formula approach is grounded in federal law. Section 224 of the Communications Act establishes two distinct statutory provisions for pole attachments—one for cable television attachments under 47 U.S.C. § 224(d) and another for telecommunications attachments under 47 U.S.C. § 224(e). These separate federal statutory provisions led to the establishment of two different FCC formulas to calculate maximum pole rates for CATV providers and Telecom providers.

For many years, PURA approved and applied the two-formula approach for the Company. For example, in Docket No. 17-10-46, PURA approved a settlement

agreement that established separate CATV and Telecom pole attachment rates using the two-formula methodology.

The two-formula approach ensures that the Company receives full and fair compensation as the pole owner. The FCC formulas are fully allocated cost methodologies that include recovery of net pole investment (gross pole investment less accumulated depreciation and deferred income taxes), administrative carrying charge, pole maintenance costs, including inspections and code compliance work, a return on the pole owner's capital investment, and tax obligations. Also, the conversion factors applied in the Telecom formula (66% urban, 44% non-urban) were specifically designed by the FCC to ensure that pole owners are fully compensated for actual costs associated with pole attachments while achieving rate consistency between cable and telecom attachments.

Q. Why is the use of the two-formula approach to set pole attachment rates a potential issue in this case?

A. In UI's last rate case, Docket No. 24-10-04, PURA ordered that pole attachment rates be based solely on the Telecom Formula for setting pole attachment rates. However, that decision was a departure from established precedent and is currently under appeal.

Q. Did NECTA's witnesses suggest an alternative to the use of the two-formula approach?

A. Yes, Webber and Phipps recommended that if PURA decided to base pole attachment rates on a single rate, it should use the Cable Formula.

Q. Do you agree with NECTA's witnesses?

A. No. PURA should use the two-formula method. If PURA decides to follow a one formula approach to setting pole attachment rates, it should treat UI and CL&P the same way and use the Telecom Formula.

IV. RESPONSE ON APPURTENANCE FACTOR

Q. What is Webber and Phipps's position on the appurtenance factor?

A. Webber and Phipps assert that the pole attachment rate should be adjusted to reflect an appurtenance factor of 29.9 percent for non-pole-related appurtenances.

Q. What is an appurtenance?

A. A pole appurtenance is an accessory, fixture, or piece of equipment that supports the use or operation of a pole. There are pole-related appurtenances, which support or stabilize the pole itself, and there are non-pole-related appurtenances, which only serve and support electric facilities.

Q. How is the appurtenance factor typically derived?

A. The FCC established a 15 percent appurtenance factor for non-pole-related appurtenances. This 15 percent factor is excluded from the pole attachment rate calculation. The use of the 15 percent factor provides administrative efficiency when actual, detailed data to determine which appurtenances are pole-related and which are non-pole-related appurtenance is unavailable or unreliable. The 15 percent factor is a rebuttable presumption. To rebut it, a party must provide sufficient direct evidence based on reliable data. Because the Company does not track appurtenance investment

in a manner that distinguishes between pole-related from non-pole-related appurtenances, the Company has used the FCC's 15 percent factor.

Q. How does Webber and Phipps claim to rebut the 15 percent presumption?

A. They rely essentially on five claims. First, they point to a work order related to storm restoration which references costs associated with fiberglass and wood crossarms as showing that the Company is capable of quantifying the costs of non-pole-related appurtenances. Second, they claim that all pole top framing appurtenances in FERC Account 364 are non-pole-related by noting some are related to crossarms. They point out that pole top framing is equal to 29.3 percent of the investment in FERC Account 364. Third, they essentially claim that all pole platform appurtenances in FERC Account 364 are non-pole-related and note that some support heavy electrical equipment like transformers. Fourth, they noted that in FERC Account 364, there are a few items referred to as "Transformer, Overhead" and "INST Overhead" which relate to transformer equipment and installation and are non-poled-related. Fifth, they indicated that the Company incorrectly assigned four retirement units to Account 364.

Q. How do you respond to Webber and Phipps's claims involving storm restoration work orders?

A. Storm work orders document materials used during emergency restoration activities. However, these work orders do not reflect the Company's ability to systematically track and distinguish pole-related from non-pole-related appurtenances across its entire distribution system. The fact that a storm work order separately lists 19 fiberglass crossarm units and 5 wood crossarm units only shows that the Company can track

discrete material purchases during a specific storm event. It does not show that the Company maintains a granular, system-wide records necessary to calculate an appurtenance percentage for Account 364 investments, which distinguishes between pole-related and non-pole-related investments. Furthermore, it would be too onerous for the Company to conduct an extensive analysis of each individual work order to determine what appurtenances in each are considered pole-related or non-pole-related. Therefore, the evidence provided by Webber and Phipps does not rebut the 15 percent presumption.

Q. How do you respond to Webber and Phipps's claims regarding pole top framing appurtenances?

A. Although Webber and Phipps have identified some examples of investments made in pole top framing as being non-pole-related, not all investment categorized as pole top framing are non-pole-related. Guy wires and anchors, which are pole-related, are minor units of property in the Company's work order system. If a guy wire or anchor compatible unit is used in a work order, and a major unit of property is also found in the same work order (e.g., a crossarm or a pole), the guy wire costs are allocated to whichever major property units are being installed. This means that the cost associated with guy wires and anchors can be included with the major units of property shown in pole top framing. Therefore, not **all** pole top framing investments are non-pole-related. Because some pole top framing investments are pole-related, all pole top framing investments cannot be excluded from the pole attachment rate calculation. This is why the 15 percent rebuttable presumption should be used to exclude non-pole-related

appurtenances. Because Webber and Phipps cannot show that **all** pole top framing investments, which make up 29.3 percent of Account 364, are non-pole-related, they have failed to rebut the 15 percent presumption.

Q. How do you respond to Webber and Phipps's claims regarding pole platform investments, the inclusion of items referred to as a transformer in overhead Account 364, and the incorrect assignment of four retirement units to Account 364?

A. The Company acknowledges that pole platform investments are non-pole-related appurtenances. The Company also recognizes that items referred to as "Transformer, Overhead" and "INST Overhead" are not pole-related appurtenances. The Company has already acknowledged that four retirement units were incorrectly assigned to Account 364. However, in total, all these investments only reflect about 0.6 percent of Account 364. This is well below the FCC's 15 percent rebuttal presumption. The FCC's 15 percent rebuttal presumption already accounts for these types of investments. Therefore, the evidence provided by Webber and Phipps regarding pole platform and these other items does not rebut the 15 percent presumption.

Q. Webber and Phipps claim that their 29.9 percent appurtenance factor is conservative because there is a substantial amount of non-unitized investments which are non-poled-related appurtenances. How do you respond?

A. Webber and Phipps state that about 7 percent of Account 364 are non-unitized investments, and that much of these non-unitized investments are non-pole-related appurtenances. Specifically, they note that some of these investments are categorized as pole top framing. However, as explained earlier, not all pole top framing appurtenances investments are non-pole-related. Guy wires and anchors, which are

pole-related, are sometimes included with and categorized as pole top framing. Also, even if some of the non-unitized investments are non-poled-related appurtenances, these non-unitized investments are equal to about 7 percent of Account 364. This is well below the FCC's 15 percent rebuttal presumption. The FCC's 15 percent rebuttal presumption already accounts for these types of investments. Therefore, the evidence of non-unitized investments provided by Webber and Phipps does not rebut the 15 percent presumption.

V. RESPONSE ON POLE COUNTS

Q. What is Webber and Phipps's position on pole counts?

A. Webber and Phipps assert that the Company understated its pole count by using the pole count data from its CPR rather than the pole count data of GIS. Instead, Webber and Phipps recommend a pole count of 730,325 poles, which consists of 94,686 solely owned poles and 635,639 jointly owned poles, and produces the equivalent of 412,506 poles. This is equal to an increase of the equivalent of 41,647 poles above what the Company proposed.

Q. Does the Company use the number of poles in its CPR in determining the pole counts for setting its pole attachment rates?

A. Yes. The Company only uses the number of poles as recorded in its CPR because that is the most accurate and reliable number. Work orders involving pole installation are recorded in FERC Account 106 (Completed Construction Not Classified) until all prerequisites and tasks are complete, at which point they are unitized and transferred to Account 101 (Plant in Service) and posted to the CPR. It is too onerous for the

Company to conduct an extensive analysis of each individual work order to identify the pole counts that have yet to be unitized.

Q. What would happen if poles that are currently non-unitized are included in pole counts for setting pole attachment rates?

A. Webber and Phipps states that there are poles which are non-unitized. However, poles which are currently non-unitized cannot be readily determined. Including poles before unitization would create double-counting issues and inaccuracies, as work orders may involve pole replacements, transfers, or other activities that do not result in net additions to the pole count. Using non-unitized poles would simply inflate the denominator for setting pole attachment rates with assets that cannot be verified, tracked, or properly allocated between solely-owned and jointly-owned categories. The end result of including unverified poles would be to artificially deflate pole attachment rates below the true cost of providing pole attachment space.

Q. Is using GIS data to determine the pole count amount appropriate?

A. No. Certain types of poles are not included in Plant Account 364 but are included in GIS. GIS information includes many other type of poles such as street lighting poles, poles on private property, stub/guy/push brace poles, or poles used in transformer platforms. The Company's proposed pole counts based on CPR is the most reliable and accurate data available. Therefore, GIS pole counts should not be included when determining the per pole cost for the attachment rate. In fact, using GIS data to set the pole counts for setting pole attachment rates would create an inherent mismatch

because the data used to set the numerator would be derived from CPR, but the data used to set the denominator would not be.

Q. Webber and Phipps stated it was suspect that the Company's proposed equivalent pole account has declined by 6,695 equivalent poles since its 2018 settlement. How do you respond?

A. A reduction in pole counts even during a period when the Company is continuing to invest in its distribution system is not unusual. Pole counts can decline due to pole retirements and removals, underground conversions, corrections to pole records, system optimization activities, and transfers of ownership. In fact, the 2018 PURA decision approving the settlement in Docket No. 17-10-46 acknowledged "a slight decrease in the number of poles since the Company's last rate case."

VI. CONCLUSION

Q. Should PURA adopt NECTA's proposed adjustments to the pole attachment rates?

A. No. NECTA has not provided evidence to properly rebut the 15 percent presumption for appurtenance factor. Not all pole top framing equipment can be categorized as a non-pole-related appurtenance. As shown in work orders, guy wires and anchors, which are pole-related, can be included with pole top framing. Also, NECTA's GIS based pole count does not reflect the most accurate and reliable data. GIS information includes many other types of poles such as street lighting poles, poles on private property, stub/guy/push brace poles, or poles used in transformer platforms. The adoption of NECTA's recommendations will lower the amount of pole attachment revenues the Company will collect. Because pole attachment revenues offset the

revenue requirement paid by electric customers, a reduction in pole attachment revenues will lead to higher costs to electric customers.

Q. Does this conclude your testimony?

A. Yes, subject to reserving the Company's right to respond to additional issues raised in discovery or at hearings.