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Witness: Marisa B. Paruta and Jeffrey D. Richard
Request from: New England Connectivity and Telecommunications Association

Question:

(FERC Accounts) Provide the number of poles for which Eversource received reimbursement from joint-owners in each of the last five years and the amounts recovered from joint-owners for such replacements by year. Explain how such reimbursements are booked to Eversource FERC Account 364 and provide supporting documentation of any and all such accounting entries related to such reimbursement.

Response:

Please refer to Table 1, below, providing the number of poles for which the Company has received reimbursement from joint-owners and the associated amounts recovered from joint-owners for all joint-line billing costs charged to the joint owners, for the period from October 1, 2021 and through September 30, 2024:

Table 1

Year	# of Poles		Amount
2021	827	$	563,550
2022	3,723	$	2,669,575
2023	5,942	$	4,257,850
2024	3,228	$	2,524,775
2025		$	-
Total	**13,720**	**$**	**10,015,750**

Please note that the total reimbursements of $10,015,750 are recorded as a reduction to the underlying and applicable work orders that captured the associated costs incurred by the Company to perform the joint line work. The reimbursements will follow the work order FERC Account Split, in order to ensure the costs incurred by the Company are properly reduced by the reimbursements received by the joint owner.

In cases where the work was related to the physical replacement of a pole, the reimbursement is reflected in FERC Utility Account 364 as a reduction to the value of the retirement units (RU) called "POLE Jointly Owned <= 35FT" or "POLE Jointly Owned >35FT" at the time the Company recognizes the receivable recovered from the joint owners. Please refer to NECTA-063, Attachment 1, for supporting documentation of all work orders that were credited the reimbursements totaling $10,015,750. In the course of preparing this response, the Company

identified an amount of $5,064,100 as recorded to a work order that loaded the credit to various open capital work orders at the time the Company recorded the receivable. The Company is in the process of reviewing the underlying data and will supplement this response where necessary.

The Company is also currently working through the process to prepare the billing for reimbursements associated with the fourth quarter 2024 and for calendar year 2025, and will update the record for this proceeding as the effort progresses. This process involves numerous, intricate steps to: (1) compile all requisite data from the Company's systems; (2) compare the Company's data to pole data in the Alden system; (3) remove all data associated with reimbursements from insurance providers, customers, state road projects and other reimbursements unrelated to third-party attachers; (4) calibrate reconductoring and pole exchanges for system upgrades; and (5) compute the reimbursable amounts for billing. The Company expects this process to be concluded later this year.