Date Filed: November 10, 2026

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

Question:

Refer to NECTA-059, Attachment 1. For each of the following retirement-unit categories reported under Utility Account 364310—"INSULATOR, PIN/POST," "INSULATOR, STRING," "POLE PLATFORM," "POLE TOP FRAMING," "TRANSFORMER, OVERHEAD < 500 KVA," and "XFMR, INST OVERHEAD < 500 KVA"—please provide the following as of December 31, 2025:

a. Identify and describe each compatible-unit code whose costs are included in the category. For each code, provide its description, physical components, function, quantity, and gross book cost, and reconcile the compatible-unit costs to the category's book cost in NECTA-059, Attachment 1. Explain any costs that cannot be identified by compatible-unit code.
b. Identify the accumulated depreciation and accumulated deferred income taxes attributable to each category and calculate its net book cost. If these balances are not maintained by retirement-unit category, explain why.

Revised Response:

(b) Please refer to NECTA-118-RV01, Attachment 2, for an updated quantity for the Pole Top Framing retirement unit category. The accumulated depreciation, net book value and accumulated deferred income taxes related to Pole Platforms and Pole Top Framing as of December 31, 2025 remain unchanged.

Original Response:

a. During the preparation of the response to NECTA-059i, the Company recognized that the retirement unit categories of" INSULATOR, PIN/POST," "INSULATOR, STRING," "TRANSFORMER, OVERHEAD < 500 KVA," and "XFMR, INST OVERHEAD < 500 KVA" were incorrectly assigned to Utility Account 364310. As such, the Company performed an asset transfer to move those assets which totaled $59,702 to their correct utility accounts. At this time, the only retirement units reported under Utility Account 364310 are as follows:

Account 364310 - Poles and Appurtenance Retirement Units at 9/30/26
Non-unitized
POLE FO <= 35FT
POLE FO > 35FT
POLE JO <= 35FT
POLE JO > 35FT
POLE PLATFORM
POLE TOP FRAMING

The remaining retirement units are correctly classified per the FERC USofA, 18 CFR Part 101, Electric Plant Instructions for account 364. Please refer to NECTA-118, Attachment 1, for a list of all compatible units which comprise the pole platform and pole top framing retirement units in Account 364310. The gross book cost included in NECTA-059, Attachment 1, includes labor, material, loaders, AFUDC, etc. and therefore cannot be reconciled to the compatible units.

b. Please refer to NECTA-118, Attachment 2, for the accumulated depreciation, net book value and accumulated deferred income taxes related to Pole Platforms and Pole Top Framing as of December 31, 2025.