Date Filed: September 23, 2026

Witness: Edward A. Davis, Marisa B. Paruta and Kimberly R. Parsons
Request from: New England Connectivity and Telecommunications Association

Question:

(FERC Accounts) Provide a spreadsheet of FERC 364 Assets as of December 31, 2025, and that identifies the amount of "non-unitized" investment included in Account 364 for 2025. Identify the number of poles associated with pole investment, classified as non-unitized, and whether those poles were included in the calculation of the usable space and pole count inputs used to calculate the pole rate.

Response:

Please refer to the Company's response NECTA-059[i] and NECTA-059, Attachment 1, for a summary of FERC Utility Account 364 as of December 31, 2025, that identifies the amount of non-unitized investment included in FERC Account 106010 (Completed Construction not Classified). Poles that are not yet classified and are instead included as part of total non-unitized plant cannot be identified. The only pole counts used in the third-party pole attachment rental rate calculation are found in the following retirement unit ("RU") categories, which represent the poles that are unitized, classified, and recorded to FERC Account 101010 (Utility Plant in Service):

- POLE FO <= 35FT
- POLE FO > 35FT
- POLE JO <= 35FT
- POLE JO > 35FT

Prior Referenced Response:

[i] NECTA-059 Question:

(FERC Accounts) Provide a description of any Subaccounts for FERC Account 364 maintained by the Company, and identify and produce all plant and accounting records pertaining to FERC account 364 pole plant investment that break out the specific classes of pole investment by the items listed in the FERC Account 364 instructions, including but not limited to any documents that identify the amount of investment in poles, crossarms, or other appurtenances affixed to the bare wood pole, or by subaccount maintained by the Company.

NECTA-059 Response:

Please refer to NECTA-059, Attachment 1, for the plant records pertaining to FERC account 364 pole investment as of December 31, 2025. The specific classes of pole investment are recorded by retirement unit. The adjusting journal

entry on line 28 entered as of December 31, 2025, totaling $1,065,950, provides for the estimated increase to the FERC Account 364 pole investments associated with the Frontier jointly owned poles. Under circumstances where Frontier performs the work to install / replace a jointly owned pole, the Company will reimburse Frontier for a portion of those incurred investment costs, in accordance with the joint owned pole agreement, and record its portion of the value of those jointly owned poles in FERC Account 364.