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 DIRECT TESTIMONY OF

JAMES WEBBER AND PATRICK PHIPPS

On behalf of

The New England Connectivity and Telecommunications Association, Inc.

October 21, 2026

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I. INTRODUCTION AND PURPOSE

Q. Mr. Webber, please state your name and business address.

A. My name is James Webber. My business address is 4240 Coltin Cir., Naperville, IL 60564.

Q. By whom are you employed and in what position?

A. I am Senior Vice President at Aperture, LLC ("Aperture"), where I specialize in economic and regulatory consulting, cost-of-service analysis, pricing, rate design, and litigation support. Prior to joining Aperture, I was a Partner and Senior Vice President at QSI Consulting.

Q. Please summarize your professional experience and educational background.

A. I have more than 30 years of experience in telecommunications and public utility regulation, economic analysis, and regulatory litigation. I began my regulatory career with the Illinois Commerce Commission, where I served as an Economic Analyst and subsequently as Manager of the Rates Section within the Telecommunications Division. I later held regulatory and management positions with AT&T and other telecommunications providers before joining QSI Consulting in 2003. Throughout my consulting career, I have advised telecommunications providers, public utility commissions, government agencies, and regulated utilities on economic and regulatory matters. I have participated in more than 200 civil and administrative proceedings, including serving as an expert witness or providing litigation support, and have submitted expert reports and provided testimony before the FCC, state regulatory commissions, U.S.-based and international arbitration panels, state legislative bodies, and various state

and federal courts. I hold a Bachelor of Science degree in Economics and Business Administration and a Master of Science degree in Economics, both from Illinois State University. I am also a Certified Fraud Examiner. My curriculum vitae is attached as Exhibit WP-1.

Q. Mr. Phipps, please state your name and business address.

A. My name is Patrick Phipps. My business address is 3504 Sundance Drive, Springfield, IL 62711.

Q. By whom are you employed and in what position?

A. I am Vice President at Aperture, a multidisciplinary consulting firm that provides economic, regulatory, and litigation consulting services to communications providers, governmental agencies, regulated utilities, and others.

Q. Please summarize your professional experience and educational background.

A. I have 29 years of professional experience in public utility regulation, telecommunications, economic analysis, regulatory policy, and litigation support. I began my career at the Illinois Commerce Commission, where I served as a Rate Analyst and Policy Advisor. I joined QSI Consulting in 2003, where I managed numerous regulatory consulting engagements for state public utility commissions, federal government agencies, consumer advocates, utilities, and telecommunications providers. My consulting experience includes utility cost-of-service matters, utility audits, alternative forms of regulation, regulatory compliance, and infrastructure investment issues. I recently assisted the New Hampshire Department of Energy with its investigation into pole attachment rate formulas. I have also provided testimony and analysis in

proceedings before state public utility commissions and in federal court. Aperture acquired QSI Consulting, Inc. in March 2025. I hold a Bachelor of Science degree in Economics from Illinois College and a Master of Arts degree in Economics from the University of Illinois. My curriculum vitae is attached as Exhibit WP-2.

Q. On whose behalf is this testimony being presented?

A. This testimony is submitted on behalf of the New England Connectivity and Telecommunications Association, Inc. ("NECTA"). NECTA is a regional trade association representing cable and broadband companies operating in five New England states, including Connecticut, Massachusetts, New Hampshire, Rhode Island and Vermont.

In Connecticut, NECTA's members own and operate extensive networks that rely on utility poles to deliver services to residential and business customers. Consequently, NECTA and its members have a direct interest in ensuring that pole attachment rental rates are reasonable, appropriately reflect the costs attributable to third-party pole attachments, and support continued investment in cable and broadband infrastructure.

Q. What is the purpose of your testimony?

A. The purpose of our testimony is to evaluate the pole attachment rental rates proposed by The Connecticut Light and Power Company, doing business as Eversource Energy ("Eversource" or the "Company"), in this proceeding and to provide recommendations concerning the appropriate rate methodology and supporting inputs that should be used to establish just and reasonable pole attachment rates.

Our testimony addresses two principal areas. First, we examine the appropriate pole attachment rate methodology, including Eversource's proposal to continue using the FCC's separate formulas for cable television and telecommunications attachments, commonly referred to as the Cable Formula and Telecom Formula, respectively. We also address the implications of the Public Utilities Regulatory Authority's (hereafter "PURA's" or "Authority's") recent decision in The United Illuminating Company's ("UI's") rate proceeding to change long-standing national and local policy and apply the Telecom Formula to attachments of all providers. Second, we evaluate and propose adjustments to certain underlying inputs used by Eversource to calculate its proposed pole attachment rates. These include the Company's non-pole appurtenance investment and pole count. Our objective is to ensure that the resulting rates are supported by reliable data, reflect an appropriate allocation of costs, and provide reasonable, full compensation to the pole owner without imposing excessive or unsupported costs on attaching entities.

Q. Please summarize your recommendations.

A. Our principal recommendation is that PURA continue to recognize and apply the separate Cable and Telecom Formulas, consistent with Eversource's proposal and the historical regulatory framework for determining pole attachment rental rates in Connecticut. We also recommend using Company-specific records to recalculate the annual pole attachment rental rate by (1) using an appropriate deduction for non-pole appurtenances, and (2) reconciling the pole count with the investment included in the rate calculation, including non-unitized plant. There may be additional adjustments that should be made,

but certain discovery is still outstanding and we must reserve our right to supplement our testimony.

II. EVERSOURCE'S POLE ATTACHMENT RATE PROPOSAL AND REGULATORY FRAMEWORK

Q. What pole attachment rental rates does Eversource propose in this proceeding?

A. Eversource proposes separate annual rates under the Cable and Telecom Formulas. For cable television (historically also known as "CATV") attachments, the proposed rates are $22.61 on solely owned poles and $11.31 on jointly owned poles.[1] For telecommunications attachments, the proposed urban rates are $25.07 on solely owned poles and $12.53 on jointly owned poles, and the proposed non-urban rates are $25.20 on solely owned poles and $12.60 on jointly owned poles.[2] These charges apply per attachment on a pole. Eversource owns poles individually and jointly with Verizon.[3] Eversource's proposed rates for jointly owned poles are one-half of the corresponding rates for solely owned poles.

Q. What entities have attachments on utility poles in Connecticut?

A. Attaching entities include cable operators, broadband providers, telecommunications companies, and wireless service providers. In addition, towns, cities, boroughs, fire

1 Exhibit CLP-RATES-2.14, Tab Exh 2.14, 1 of 7.
2 Exhibit CLP-RATES-2.14, Tab Exh 2.14, 2 of 7.
3 Eversource response to NECTA-008(b).

districts and the Department of Transportation can also attach to utility poles.[4] The pole owner (in this case, Eversource) also uses the pole for its own facilities.

Q. What costs are the recurring rental rates intended to recover?

A. Under the Cable and Telecom Formulas, the rental rates recover a proportionate share of the investment and ongoing expenses associated with building, owning, and maintaining the entire pole. These costs include capital costs, operations and maintenance ("O&M"), administrative and general ("A&G") expenses, taxes, and insurance. This is a fully allocated cost approach – i.e., attachers pay a share of total pole costs allocated based on the space they occupy.

Q. Do cable and telecommunications attachers pay charges in addition to the recurring rental rate?

A. Yes. A new attacher pays upfront make-ready costs of pole owners and other existing attachers necessary to recover the incremental costs of specific attachment-related activities that are not covered through the recurring rental rate. In addition, when pole owners replace poles for their own business needs, attachers transfer their facilities to the replacement pole at their own costs.[5]

Q. Why are pole attachment rental rates important to NECTA members?

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[4] Conn. Gen. Stat. § 16-233. Pursuant to statute, towns, cities, boroughs, fire districts and the Department of Transportation can receive one attachment (or "gain") per pole without charge.

[5] See, Eversource response to NECTA-084 Attachment 1 (Non-Municipal Wireline Pole Attachment Agreement), Article II(12), Article IV(3), Article IV(7), and Article VIII and NECTA-106. Eversource's template pole attachment agreement contains a Third Party Overlash Fee, Agreement Establishment Fee, Application Fee, Unauthorized Attachment/Overlash Fee, Non-Conforming Construction/Shifting Fee, and Make-Ready Work Charges / Rearrangement / Shifting / Post-Construction and Periodic Inspection Fee. These charges are intended to recover the incremental costs of specific attachment-related activities that are not recovered through the recurring rental rate.

A. Pole attachment rental fees are a recurring cost of operating NECTA members' networks. Because these fees apply to each pole, even a modest increase can result in substantial additional annual expenses across a large network. For context, Eversource reports more than 743,000 cable attachments[6] and more than $10.3 million in annual pole attachment rental revenue[7] in Connecticut as of year-end 2025.

III. CONNECTICUT SHOULD CONTINUE TO USE BOTH THE CABLE AND TELECOM FORMULAS

Q. What rate methodology should PURA adopt in this proceeding?

A. PURA should adopt Eversource's proposal to continue using the Cable Formula for cable operator attachments and the Telecom Formula for telecommunications provider attachments, subject to certain input adjustments discussed below. The historical framework provides appropriate compensation to pole owners and avoids an additional increase in cable attachment rates. If PURA decides to depart from decades of precedent by applying a single formula to all attachers, we strongly recommend adoption of the Cable Formula for several reasons.

A. *Federal and Connecticut Precedent Supports Continuing the Two-Formula Methodology*

Q. How were the separate Cable and Telecom Formulas established?

A. Congress established the cable and telecommunications pole attachment rate provisions at different times and prescribed different methods for allocating pole costs. In the late

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6 Eversource response to NECTA-116 Attachment 1, rows 7, 8.

7 Eversource response to NECTA-083 Attachment 1, line 9.

1970s, cable television providers sought to rent space on utility poles to deploy their networks. Congress addressed the rates and terms of those attachments in the 1978 Pole Attachment Act, which added Section 224 to the Communications Act of 1934. (codified at 47 U.S.C. § 224). The law authorized the FCC to ensure that utility pole attachment rates, terms, and conditions were just and reasonable. In its 1979 *Pole Attachment Second Report and Order*,[8] the FCC established the framework commonly called the Cable Formula.[9]

The emergence of competition in the local exchange market in the mid-1990s increased telecommunications carriers' need to attach facilities to utility poles. The Telecommunications Act of 1996 extended Section 224's protections to telecommunications carriers and granted both cable operators and telecommunications carriers an affirmative right of access.[10] Section 703 of that Act required the FCC to prescribe rates for attachments used to provide telecommunications services. In response to this congressional directive, the FCC implemented the Telecom Formula in its 1998 Telecom Pole Attachment Report and Order.[11]

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8 *In the Matter of Adoption of Rules for the Regulation of Cable Television Pole Attachments*, CC Docket No. 78-144, Memorandum Opinion and Second Report and Order, rel. May 23, 1979 ("Cable Pole Attachment Second Report and Order").

9 The FCC described the Cable Formula as: "a common framework within which both CATV operators and utilities may determine the upper (fully allocated cost) limit of the just and reasonable level of applicable pole attachment rates." Cable Pole Attachment Second Report and Order, ¶ 19.The Cable Formula relies on three factors: total usable space, the portion of that usable space occupied by the cable attachment, and the utility's fully allocated cost of providing the pole. The FCC found each factor "independently determinable" and explained that, once the factors are established, calculating the maximum rate "becomes a reasonably simple matter." *Id.*

10 47 U.S.C. § 224(f).

11 *In the Matter of Implementation of Section 703(e) of the Telecommunications Act*, CS Docket No. 97-151, Report and Order, rel. Feb. 6, 1998 ("Telecom Pole Attachment Report and Order").

Q. You mention above that Congress prescribed different methods of allocating pole costs. Please explain.

A. The formulas differ principally in how they allocate the costs of unusable pole space. The Cable Formula develops a space factor based on the portion of *usable* space on a pole occupied by the pole attachment, while the Telecom Formula develops its space factor based on the space occupied by the attachment plus an allocation of *unusable* space on a pole depending on the number of attaching entities on the pole.[12]

Q. Did the FCC recognize that the differing space factor methods used in the two formulas would result in different pole attachment rates for telecommunications attachments compared to cable attachments?

A. Yes. The FCC recognized that different space allocations could produce different rates, and it rejected the notion that the Telecom Formula's different method invalidated the Cable Formula's method.[13] The separate allocation provisions remain in the Act. The FCC has subsequently modified its implementation of the Telecom Formula to bring the Telecom Formula's results closer to those of the Cable Formula, but those changes did not replace the two separate statutory formulas.

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[12] Telecom Pole Attachment Report and Order, ¶¶ 43-44. Specifically, the Telecom Formula apportions two-thirds of the costs of unusable space among the number of attaching entities.

[13] *In the Matter of Alabama Cable Telecommunications Assoc., et al. v. Alabama Power Company,* File No. PA-00-003, Order, rel. May 25, 2001 ("2001 Pole Attachment Complaint Order"), ¶ 49 ("The telecommunications pole attachment rate is similar to the cable attachment rate with the sole exception being a different methodology for determining the proportion of pole space that is attributable to the attachment. Pursuant to statutory mandate, the telecommunications pole attachment rate allocates the cost of the unusable portion of the pole to an attacher based on the total number of attaching entities rather than on the portion of usable space occupied by the attachment. Congress' decision to choose a slightly different rate methodology, more suited in its opinion to telecommunications service providers, does not call into question the constitutionality of the cable rate formula…Congress used its legislative discretion in determining that cable and telecommunications attachers should pay different rates.").

Q. Has the FCC reviewed the Cable Formula over time and consistently found that it fully compensates pole owners?

A. Yes. The FCC has repeatedly upheld the Cable Formula as fully compensatory to pole owners. In 2001, it found that the cable attachment formula provides just compensation.[14]

Q. Has the FCC reviewed the Telecom Formula and related inputs over time?

A. Yes. The FCC has reviewed the Telecom Formula in light of evidence that it generally produced higher rates than the Cable Formula. It modified the Telecom Formula in 2011 and again in 2015 to bring telecom rates toward parity at the cable-rate level.

Q. Please elaborate on the actions taken by the FCC to modify the Telecom Formula.

A. In 2011, the FCC noted that, "the telecom rate formula generally resulted in higher pole rental rates than the cable rate formula."[15] The FCC reinterpreted "cost" under the Telecom Formula as a percentage of fully allocated costs, adopting cost allocators of 66% in urban areas and 44% in non-urban areas. These allocators worked with the presumptions of five and three attaching entities, respectively, to approximate the cable rate.[16] The FCC concluded that "[r]educing the telecom rate to make it closer to uniform with the cable rate will enable more efficient investment decisions in network expansion and upgrades, most notably in the deployment of modern broadband networks."[17]

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14 2001 Pole Attachment Complaint Order, ¶ 48. ("the current pole attachment formula for cable attachments…provides just compensation.").

15 *In the Matter of Implementation of Section 224 of the Act*, WC Docket No. 07-245, Report and Order and Order on Reconsideration, rel. April 7, 2011 ("2011 Telecom Formula Order"), ¶ 131.

16 2011 Telecom Formula Order, ¶ 149-150.

17 2011 Telecom Formula Order, ¶ 181.

Q. Did the changes made to the Telecom Formula in 2011 have the intended effect of reducing the telecom rate to approximate the cable rate?

A. No, not fully. The FCC returned to the issue in 2015 because the 2011 revisions had not eliminated the disparity as intended.[18] The next step was to broaden the cost allocators to accommodate additional average numbers of attaching entities. The FCC added allocators for two and four attaching entities and an approach for fractional averages. The FCC identified its objective as:

> [P]romoting consistent, cross-industry attachment rates that encourage deployment and adoption of broadband Internet access services by fulfilling the Commission's intent, expressed clearly in 2011 and upheld in court in 2013, to bring cable and telecom rates for pole attachments into parity at the cable-rate level.[19]

The FCC also reaffirmed that utility cost recovery at the cable-rate level best balanced the relevant policy considerations.[20]

Q. Why did the FCC revise the Telecom Formula instead of applying the Cable Formula to all pole attachments?

A. Congress established separate statutory provisions for attachments – the Telecom Formula (U.S.C. §224(e)) and the Cable Formula (U.S.C. §224(d)) – which remain today.

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[18] *In the Matter of Implementation of Section 224 of the Act,* WC Docket No. 07-245, Order on Reconsideration, rel. Nov. 24, 2015 ("2015 Telecom Formula Order"), ¶ 1 ("In 2011, the Commission revised the formulas…to improve efficiency, reduce potentially excessive costs of network deployment and accelerate broadband buildout, and eliminate the wide disparity between the telecom and cable rate formulas. The 2011 revisions sought to bring the telecom and cable rates into parity. In the intervening time, we have seen that our revisions did not fully achieve that objective. Today, we take the next logical step in achieving the goals set forth in 2011.")

[19] 2015 Telecom Formula Order, ¶ 16.

[20] 2015 Telecom Formula Order, ¶ 25 ("We thus remain persuaded that utility cost recovery at the level of the cable rate best balances the relevant policy considerations.").

The FCC therefore addressed the disparity within the established two-formula framework by modifying the Telecom Formula.

Q. You explain above that the FCC took actions to reduce the telecom rate so that it approximates the cable rate. Did the FCC consider pursuing parity by increasing the cable rate to the higher telecom rate?

A. Yes, and it rejected that approach. In its 2007 *Pole Attachment Notice*, the FCC tentatively proposed a single rate for attachments used for broadband Internet access service, above the cable rate but no higher than the telecom rate. After considering that proposal, the FCC declined to pursue it in 2010. The FCC stated:

> "[w]e decline to pursue the approach proposed by the *Pole Attachment Notice* for several reasons. We believe that pursuing uniformity by increasing cable operators' pole rental rates – potentially up to the level yielded by the current telecom formula – would come at the cost of increased broadband prices and reduced incentives for deployment. Instead, by seeking to limit the distortions present in the current pole rental rates by reinterpreting the telecom rate to a lower level consistent with the Act, we expect to increase the availability of, and competition for, advanced services to anchor institutions and as middle-mile inputs to wireless services and other broadband services."[21]

The FCC thus considered both directions for achieving parity. It selected the approach of reducing telecom rates because that approach was the better option from a policy perspective.

Q. Has the Authority traditionally applied the two-formula pole attachment framework established by Congress and implemented by the FCC?

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[21] *In the Matter of Implementation of Section 224 of the Act*, WC Docket No. 07-245, Order and Further Notice of Proposed Rulemaking, rel. May 20, 2010 ("2010 Pole Attachment Order"), ¶ 118; *see also* 2011 Telecom Formula Order, ¶¶ 133-134.

A. Yes, although the recent UI decision discussed below has departed from this framework as a notable exception. In Eversource's last rate case, Docket No. 17-10-46, PURA adopted the pole attachment settlement using both the Cable and Telecom Formulas.[22] It found the formulas acceptable and consistent with the FCC's pole attachment formulas.[23] PURA also adopted separate cable and telecom rates in Eversource's 2014 rate case[24] and in UI's 2016 and 2022 rate proceedings.[25] Eversource's proposal in this case is therefore consistent with the framework PURA has historically applied to the Company.

Q. Did PURA, like the FCC, make changes to the Telecom Formula to reduce the disparity between rates calculated by the Cable and Telecom Formulas?

A. Yes. In the Fibertech proceeding, Docket No. 11-11-02, PURA revised the Telecom Formula consistent with the FCC's 2011 approach to pursue parity at the lower cable rate.[26] One of PURA's stated reasons was that lowering telecommunications pole rental rates should facilitate more rapid deployment of advanced services in Connecticut, including broadband, a federal and state policy goal.[27] PURA's prior response to the disparity, like the FCC's, was to reduce telecom rates rather than raise cable rates.

Q. Has PURA previously acknowledged that higher telecom rates persist despite the steps it took to reduce them?

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22 See, Executed Pole Attachment Settlement Agreement, dated February 12, 2018, Docket No. 17-10-46, adopted in PURA Decision in Docket No. 17-10-46, dated April 18, 2018.

23 PURA Decision in Docket No. 17-10-46, dated April 18, 2018, p. 38.

24 PURA Decision in Docket No. 14-05-06, dated December 17, 2014.

25 PURA Decision in Docket No. 16-06-04, dated December 14, 2016; PURA Decision in Docket No. 22-08-08, dated August 25, 2023.

26 PURA Decision in Docket No. 11-11-02, dated September 12, 2012 ("Fibertech Decision").

27 Fibertech Decision, p. 7.

A. Yes. In UI's 2022 rate proceeding, PURA considered and rejected a proposal to adopt a single pole attachment rate for all attachers. It found that the remaining disparity between the rates was not unreasonably discriminatory and that applying separate cable and telecom rates was a straightforward and transparent process.[28]

B. Public Policy Supports Continuing the Two-Formula Methodology

Q. Has there been a recent departure from the long-established precedent of using both the Cable and Telecom Formulas for calculating pole attachment rates in Connecticut?

A. Yes. PURA's October 28, 2025 decision in UI's rate case (Docket No. 24-10-04) departed from the longstanding approach by adopting one set of pole attachment rates, regardless of attachment type, in UI's service territory.[29] PURA selected the higher Telecom Formula rather than the cable-rate level toward which the FCC and PURA had previously sought parity.[30] That departure does not, in our opinion, justify applying the higher formula to cable attachments on Eversource's poles. The cost allocation, investment, and revenue considerations discussed below support adopting Eversource's proposal and retaining the Company's separate formulas.

Q. What rationale led PURA to shift its methodology and adopt rates based only on the Telecom Formula in UI's service territory?

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28 PURA Decision in Docket No. 22-08-08, dated August 25, 2023, pp. 262-263.

29 PURA Decision in Docket No. 24-10-04, dated October 28, 2025. PURA issued an order on reconsideration on March 3, 2026, which retained the conclusion in the October 28, 2025 decision to set all pole attachments rates at the telecom rate. That PURA decision is currently under appeal.

30 PURA Decision in Docket No. 24-10-04, dated October 28, 2025, pp. 223.

A. PURA emphasized competitive neutrality, expressing concern that one type of attacher should not pay rental costs above those of its competitors. It also stated there is little practical difference between the equipment used by cable and telecommunications attachers.[31]

Q. Why did PURA choose the higher Telecom Rate in UI's service territory?

A. Based on our reading of the decision, PURA relied on two additional considerations. First, it favored the Telecom Formula's express allocation of part of the 24-foot clearance and support space, reasoning that all attachers require that space to provide service.[32] Second, PURA stated that adopting a single formula at the higher telecom rate level would not inhibit broadband deployment.[33]

Q. Should Eversource's pole attachment rate framework be changed to adopt only the Telecom Formula?

A. No. PURA should adopt Eversource's proposal to retain separate Cable and Telecom Formulas, with appropriate input adjustments. The separate formulas reflect the statutory framework and PURA's longstanding treatment of Eversource. The Cable Formula provides fully compensatory cost recovery, and Eversource's own proposal to continue using it is consistent with that conclusion.

Q. Would you like to respond to PURA's first reason for selecting the higher telecom rate in UI's service territory – i.e., the method of allocating space?

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31 PURA Decision in Docket No. 24-10-04, dated October 28, 2025, pp. 221-222.

32 PURA Decision in Docket No. 24-10-04, dated October 28, 2025, p. 222.

33 PURA Decision in Docket No. 24-10-04, dated October 28, 2025, pp. 222-223.

A. Yes. The Telecom Formula's express allocation of unusable space does not mean the Cable Formula excludes the cost of that space. The Cable Formula's cost base includes the capital and operating costs of the ***entire pole***, including the buried and supporting portions. It allocates a share of those costs according to the attachment's share of usable space. Thus, the cable attacher pays a proportionate share of the costs of the whole pole. The difference between the formulas is how those costs are allocated, not whether the cost of unusable space is included.

Q. Has the FCC previously addressed claims that the Cable Formula does not properly account for the unusable space on the pole?

A. Yes. In a complaint proceeding, Alabama Power argued that cable attachers did not pay their fair share of unusable-space costs and should pay the telecom rate to provide just compensation. The FCC rejected that argument:

> Respondent's repeated claims that cable attachers do not pay for any costs of unusable space is a complete mischaracterization of the Pole Attachment Act and the Commission's rules. Cable attachers pay all of the costs associated with the pole attachment, which are allocated based on the portion of usable space occupied by the attachment. The costs associated with the entire pole are included in that calculation.[34]

The FCC also explained this issue by comparing the methods used by the Cable and Telecom Formulas to allocate unusable space:

> The cable rate formula and the telecom rate formula both allocate the costs of usable space on a pole based on the fraction of the usable space that an attachment occupies. Under the cable rate formula, the costs of unusable space on a pole are allocated in the same way, i.e., based on the portion of usable space an attachment occupies. Under the telecom rate formula, however, two-thirds of the costs of the unusable space is allocated equally

[34] 2010 Pole Attachment Order, ¶ 60.

> among the number of attachers, including the owner, and the remaining one third of these costs is allocated solely to the pole owner.[35]

Both formulas therefore allocate unusable-space costs to attachers, although through different methods. The Cable Formula's use of usable space as the allocation measure does not omit the cost of the buried portion, ground clearance, or other supporting space from the rate calculation. The longstanding acceptance of the Cable Formula as fully compensatory is consistent with that treatment.

Q. Does the history of these allocation methods favor the Cable Formula if PURA requires one formula?

A. Yes. The Cable Formula has provided the benchmark against which the FCC has repeatedly adjusted the Telecom Formula. In 2011 and 2015, the FCC changed the Telecom Formula's definition of cost and its cost allocators to bring its results closer to cable rates. This history shows that the higher telecom result should not be treated as reasonable compensation merely because it expressly assigns unusable space. Rather, the FCC has recognized that the Telecom Formula was imposing rates that were "artificially high" and leading to "artificial marketplace distortions."[36] The Cable Formula remains an established method for allocating the pole's fully allocated costs and fully compensating the pole owner.

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35 2010 Pole Attachment Order, ¶ 113; *see also* 2011 Telecom Formula Order, ¶ 131 n.397.

36 2015 Telecom Formula Order, ¶¶ 20, 22, n. 88.

Q. Are there other reasons for concern about using the Telecom Formula to establish one rate?

A. Yes. The Telecom Formula requires more allocation assumptions and is more complex than the Cable Formula. Those assumptions can materially affect the resulting rate, producing a rate that is less accurate and less representative of actual conditions, particularly with respect to the relationship between the average number of attaching entities and the selected cost allocator. Where inputs rest on presumptions rather than verified Company data, it is important to understand the relationship between those inputs before applying the formula to a larger population of attachments.

Q. Is the Cable Formula's space allocation method simple and transparent?

A. Yes. The FCC has stated that attachment rate calculations should be simple and preferably based on publicly identifiable and verifiable data.[37] The Cable Formula's space factor uses the space occupied by the attachment divided by total usable space on the pole.[38] The Cable Formula's presumption of one-foot of occupied space was adopted by the FCC in the 1979 *Pole Attachment Second Report and Order* that established the Cable Formula. Eversource assumes a 40-foot pole with 24 feet of unusable space and 16 feet of usable space. The 24 feet consists of six feet below ground and 18 feet of ground clearance. The Cable Formula's space allocation method is simple.

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[37] *In the Matter of Amendment of Rules and Policies Governing Pole Attachments,* CS Docket No. 97-98, Report and Order, rel. April 3, 2000 ("2000 Pole Attachment Order"), ¶ 59.

[38] *See, e.g.*, Exhibit CLP-RATES-2.14, p. 1 of 7.

Q. Is the Telecom Formula's space allocation method as simple and transparent as the Cable Formula?

A. No. In addition to occupied space, the Telecom Formula uses unusable space, total pole height, the average number of attaching entities, the statutory two-thirds allocation of unusable space,[39] and a cost allocator.[40] Eversource's calculation using the Telecom Formula also distinguishes urban and non-urban areas. These additional assumptions make the allocation more complex and less accurate. The central issue is not merely the number of inputs; rather, the selected attacher count and cost allocator must work together as intended. A rate based on an assumed number of attachers can differ materially from a rate based on the actual average number of attachers.

Q. Please elaborate.

A. In 2015, the FCC found that the cost allocators it adopted in 2011 performed as intended only when the actual average number of attaching entities coincided with the presumed averages of three or five.[41] It also found widespread agreement that actual averages were often lower, and that the mismatch could produce telecom rates approximately 70% higher than cable rates in the circumstances examined.[42] The FCC therefore added allocators for two and four attaching entities and for fractional averages. This illustrates the Telecom Formula's sensitivity to assumptions about attacher counts and thus its

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39 The Telecom Formula apportions two-thirds of the unusable space among attaching entities. *See* 47 U.S.C. § 224(e)(2).

40 *See, e.g.*, Exhibit CLP-RATES-2.14, p. 2 of 7.

41 2015 Telecom Formula Order, ¶ 17.

42 2015 Telecom Formula Order, ¶ 18, n.64.

tendency to produce a less accurate rate than the Cable Formula, even with the FCC's 2015 changes.

Q. Are the number of attaching entities and related cost allocators publicly identifiable?

A. No. The prescribed cost allocators and the FCC's presumed attacher counts are in the FCC's rules, and Eversource's selected inputs can be identified in its calculation. Identifying an assumption, however, does not establish that it accurately represents the true conditions on the Company's poles. Our concern is whether the assumed number of attaching entities and corresponding cost allocators accurately reflect actual conditions on Eversource's poles and produce an appropriate allocation of costs.

Q. Has Eversource verified its assumed number of attaching entities with Company-specific data?

A. No. Eversource relies on the FCC's rebuttable presumptions of three and five attaching entities rather than substantiating the Formula input with Company-specific field data.[43] Presumptions can simplify administration. But use of presumptions does not reflect actual field conditions—*i.e.*, the number of attaching parties. Because the Telecom Formula's result depends on the relationship between the number of attaching parties and the allocator, verification matters. This is an additional reason to prefer the simpler and more accurate Cable Formula if PURA would like to explore the use of one formula.

[43] Eversource response to NECTA-001 subparts d, e, g, and h.

Q. Would you like to respond to PURA's second reason for selecting the higher telecom rate in UI's service territory – i.e., it would not inhibit the deployment of broadband services?

A. Yes. The FCC has concluded that exposure to higher rates under the Telecom Formula can discourage cable operators from offering advanced services. The FCC stated in 2010:

> The record here likewise bears out these concerns. A number of cable operators confirm that they have been deterred from offering new, advanced services, such as to anchor institutions or wireless towers, based on the possible financial impact if, as a result, they were required to pay the current telecom rate for all their poles.[44]

Rather than increasing cable rates to telecom rate levels, the FCC instead sought to lower telecom rates to encourage competition and the availability of advanced services, including connections to anchor institutions and wireless facilities.[45] The FCC thus recognized that achieving parity by increasing cable rates can have negative consequences by discouraging broadband investment and deployment.

Pole attachment rentals are recurring network operating costs. Higher rental rates increase the cost of serving an area over the life of the network, affecting the economics of extensions and upgrades. This consideration is particularly relevant where the underlying pole-cost inputs—and thus the corresponding rental rates—are already increasing substantially. The FCC has recognized that higher pole attachment rental rates can discourage investment and deployment, reinforcing the importance of avoiding unnecessary increases in these rates.

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44 2010 Pole Attachment Order, ¶ 116.

45 2010 Pole Attachment Order, ¶ 118.

In 2015, the FCC again emphasized rates aligned at the Cable Formula as a means of removing barriers to infrastructure investment and promoting broadband competition.[46] It explained that the additional cost allocators served the same deployment objectives as the 2011 reforms:

> We recognize that pole rental rates are but one of many considerations underlying marketplace deployment decisions…By the same token, it remains our policy to minimize disincentives to investment, including artificially high pole attachment rates. Lower pole rental rates serve to encourage broadband investment.[47]

The National Broadband Plan likewise recommended making pole attachment rental rates as low and close to uniform as possible consistent with Section 224.[48] This emphasizes the policy of pursuing parity in a way that supports deployment while compensating pole owners.

C. If One Formula is Used, Then It Should Be the Cable Formula

Q. If PURA departs from Eversource's proposed use of separate formulas and requires a single formula, which formula should it use?

A. Our primary recommendation is to retain the Company's separate Cable and Telecom Formulas, with appropriate input adjustments as discussed below in Section IV. The separate formulas were prescribed by Congress, and as recently as three years ago, PURA

46 2015 Telecom Formula Order, ¶ 4.

47 2015 Telecom Formula Order, ¶ 20.

48 FCC, "Connecting America; The National Broadband Plan," p. 110, Recommendation 6.1 ("The FCC should establish rental rates for pole attachments that are as low and close to uniform as possible, consistent with Section 224 of the Communications Act of 1934, to promote broadband deployment.")

found that the resulting rate disparity was not unreasonably discriminatory.[49] That said, if PURA requires a single formula, it should use the Cable Formula. As explained above, the Cable Formula allocates a share of the entire pole's costs, is consistent with prior federal and state efforts to achieve parity at the cable-rate level, and uses fewer space allocation assumptions.

Adopting the higher Telecom Formula for all attachments would increase costs for cable operators without reducing the higher attachment rates paid by telecommunications providers. Moreover, the FCC has recognized that substantially more third-party pole attachments have historically been subject to the Cable Formula than the Telecom Formula[50] - and this observation holds true in Connecticut today.[51] Consequently, the FCC concluded that leveling telecom rates down to the cable rate disrupted settled expectations less than raising rates for the much larger number of cable attachments.[52]

Adopting the Cable Formula would also address PURA's concerns about competitive neutrality and the practical similarity of the attachments. Those goals can be achieved without moving cable attachments to the higher formula. The FCC's conclusion that

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49 47 U.S.C. § 224(d)–(e); 2001 Pole Attachment Complaint Order, ¶ 49; PURA Decision in Docket No. 22-08-08, dated August 25, 2023, pp. 262–263.

50 2011 Telecom Formula Order, ¶ 151 ("In this regard, we note that for many years the majority of third-party pole attachments subject to the Commission regulation have been priced at the cable rate…because there are far more attachments by cable operators than by telecommunications carriers paying the telecom rate, the number of attachments for which there is an actual change in utilities' current pole attachment cost recovery by virtue of the new telecom rate is likely to be relatively modest.").

51 Eversource provided data showing 6.3 times more cable attachments than telecom attachments at the end of the Test Year. Eversource response to NECTA-116 Attachment 1, pg. 1 of 2 [cable attachments year ending = 743,160; telecom attachments (urban and non-urban) year ending = 117,698; 743,160 / 117,698 = 6.3).

52 2015 Telecom Formula Order, ¶ 28 ("Leveling their [telecommunications carriers] rate down to the cable rate disrupts settled expectations far less than leveling up the rental rate for the much greater number of cable attachments.").

utility cost recovery at the cable-rate level best balances the relevant policy considerations provides additional support for adopting the Cable Formula if a uniform rate is required.[53]

Q. How would using the Cable Formula as the sole formula impact the interests of other stakeholders?

A. It would address PURA's concern about competitive differences by placing cable and telecommunications attachments under the same formula, and it would benefit telecommunications attachers by removing the rate disparity caused by the Telecom Formula.

For Eversource and electric customers, the relevant safeguard is consistent treatment of attachment revenue in the revenue requirement and full compensation for pole attachment costs. Eversource's revenue requirement reflects an assumed level of rental revenue under its separate-rate proposal. While pole attachment revenue represents a miniscule portion of Eversource's total company revenues,[54] the Company has confirmed that any change to the assumed pole attachment revenue (related to, for example, adopting a uniform pole attachment rate formula) will be reflected in the final revenue requirement and included

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53 2015 Telecom Formula Order, ¶ 25.

54 The Company's proposed Rate Year 1 revenue requirement is approximately $2.198 billion (Source: Exh. CLP-REVREQ-2, Tabs A-1.0 and C-2.0, $727.180 million revenue deficiency + $1.471 billion revenue at current rates). The pole attachment rent revenue in Rate Year 1 is $10.437 million (Source: Eversource response to NECTA-083 Attachment 1, line 9). Thus, pole attachment rental revenue represents approximately 0.47% of the Company's proposed Rate Year 1 revenue requirement. Any incremental difference in revenue associated with adopting a single rate formula instead of the long-standing two formula rate structure proposed by Eversource would be an even smaller percentage. For example, NECTA-117 Attachment 1 shows a difference of $871,514 in revenue if a single formula is used, which represents 0.04% of Eversource's Rate Year 1 revenue requirement.

an overarching compliance filing that implements PURA's final decision in this docket.[55] Therefore, if PURA adopts a uniform pole attachment formula at the cable rate, Eversource will be fully compensated for its pole-related costs and electric rates will properly reflect the offset associated with pole attachment revenue.

Consumer advocates have supported parity at the cable-rate level. In 2015, the FCC cited NASUCA's recommendation that the cable rate be used for all pole attachments.[56] Connecticut's Office of Consumer Counsel ("OCC") has described itself as an active NASUCA member.[57] In the Fibertech proceeding, Docket No. 11-11-02, the OCC, a NASUCA member, acknowledged NASUCA's advocacy in this regard and added its own support for reducing the telecom rate to parity at the lower cable rate.[58] This

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55 Eversource response to NECTA-117.

56 2015 Telecom Formula Order, ¶ 24 & n.95 (citing 2011 Telecom Formula Order, ¶ 147, and NASUCA's recommendation that the cable rate should apply to all pole attachments); see also, Reply Comments of the National Association of State Utility Consumer Advocates, WC Docket No. 27-245, April 22, 2008, pp. 1-2, 5 ("NASUCA members represent the customers of the companies – providing cable television service, telecommunications services, and broadband service – that attach to poles…NASUCA members also represent the customer of the utilities to which the attachments are made…Thus this [cable rate] is the rate that should be used for all pole attachments, regardless of the exact service provided over the attachment, and regardless of the identity of the attacher.").

57 OCC website, "OCC Proudly Supports Two Equity Resolutions at NASUCA Annual Meeting," available at: https://portal.ct.gov/occ/latest-news/occ-news-and-information/latest-news---2022/press-release---occ-proudly-supports-two-equity-resolutions-at-nasuca-annual-meeting?language=en_US https://www.nasuca.org/members/ NASUCA's website shows OCC as a current member. See, https://www.nasuca.org/members/

58 Written Comments of the Office of Consumer Counsel, Docket No. 11-11-02, dated February 6, 2012, pp. 10-11 ("The FCC specifically found persuasive the views of consumer advocates in this respect, quoting the documents and analysis provided it by the OCC's national association, the National Association of State Utility Consumer Advocates (NASUCA)…Balancing these concerns, the FCC noted that NASUCA recommended that the cable rate 'should be used for all pole attachments,' and the FCC adopted that opinion in its Broadband Order…"); *see also id.* at p. 15 ("There is no question that opening the public rights of way by equalizing access and rates charged for that access will accelerate broadband deployment and generally support telecommunications operations by reducing hurdles and increasing competition…the time is more than ripe for pricing equalization as endorsed and defined by the FCC to be implemented in Connecticut…Pole Owners should be ordered to implement pole rates in accordance with the FCC Broadband Order.").

demonstrates that cable-rate parity can balance the concerns of attachers, pole owners, and utility consumers.

Q. Have other states that have adopted a single formula chosen the Cable Formula or a similar allocation of usable pole space?

A. Yes. In 2024, New York approved a single Con Edison rate for cable, telecommunications, and wireless attachments using an occupied space-to-usable space factor – i.e., the cable formula method.[59] Other states including Maine,[60] Ohio,[61] and Washington[62] have adopted pole attachment rates that allocate space consistent with the Cable Formula. In addition, in its 2025 investigation, the New Hampshire Department of Energy recommended a single pole attachment formula based on the Cable Formula,[63] and the New Hampshire Public Utilities Commission recently proposed a rule to adopt that formula in rate disputes.[64]

Q. Please summarize your recommendation.

A. PURA should adopt Eversource's proposal to retain separate Cable and Telecom Formulas, along with the input adjustments discussed in Section IV. If PURA instead requires a single formula, it should select the Cable Formula and reflect the resulting

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59 Order Approving Tariff Amendment with Modifications, New York Public Service Commission Case 23-E-0593, issued and effective Nov. 14, 2024.

60 Docket No. 2019-00028, Order Amending Rule and Statement of Factual and Policy Basis, Nov. 6, 2019, pp. 2, 8.

61 Ohio Administrative Code 4901:1-3-04.

62 Washington Adm. Code §§ 480-54-060(1)–(2), 480-54-020.

63 New Hampshire Department of Energy, INV 2025-001, Report: Pole Attachment Rate Formula per SB 595 and RSA 374:34-a(IX), dated December 30, 2025.

64 New Hampshire Public Utilities Commission, DRM 26-057, Rulemaking Notice Form, Notice Number: 2026-204.

rental revenue consistently in the revenue requirement. This approach provides appropriate pole-owner compensation, addresses competitive parity if required, and avoids a further increase in cable attachment costs solely to make the rate structure uniform.

IV. ADJUSTMENTS TO POLE ATTACHMENT RATE INPUTS

A. Eversource's Appurtenance Factor is Inaccurate

Q. What are appurtenances and how do they relate to pole attachment rates?

A. An appurtenance is an accessory, fixture, or piece of equipment associated with a principal asset that supports its use or operation. For pole attachment rate purposes, it is important to distinguish between (A) pole-related appurtenances – e.g., items that support or stabilize the pole itself and benefit all entities using the pole (i.e., both attachers and pole owners) – and (B) non-pole-related appurtenances – e.g., items that serve electric facilities and benefit the electric utility but not attachers. The reason it is important to distinguish between the two is that investments in pole-related appurtenances should be recovered from pole attachment rental rates, while investments in non-pole-related appurtenances should be excluded from pole attachment rental rates.

Q. Has the FCC addressed non-pole-related appurtenances?

A. Yes. The FCC has described non-pole-related appurtenances as items, such as crossarms, that are neither utilized by attaching entities in making attachments nor integrally related

to the support structure used in furnishing pole attachments.[65] The FCC adopted an appurtenance factor to exclude investment in these items when calculating the net cost of a bare pole for attachment rate purposes. The FCC has adopted a rebuttable presumption of a 15% deduction for electric utilities,[66] subject to rebuttal with appropriate evidence. A higher factor reduces the investment assigned to third-party attachments.

Q. What appurtenance factor does Eversource propose?

A. Eversource uses 15%,[67] retaining 85% of net pole investment in its bare-pole cost calculation. The Company identifies that deduction as the FCC's rebuttable presumption.[68]

Q. What evidence is needed to rebut the 15% presumption?

A. The FCC permits a challenge based on verifiable data and probative, direct evidence of actual investment in non-pole-related appurtenances.[69] The relevant question is whether Eversource's records support a deduction different from the presumed 15%.

Q. Has NECTA requested the Company's actual appurtenance investment?

A. Yes. NECTA requested Company-specific information to test the 15% rebuttable presumption and seek a more accurate attachment rate.[70] Eversource states that it does

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65 *In the Matter of Amendment of Rules and Policies Governing the Attachment of Cable Television Hardware to Utility Poles,* CC Docket No. 86-212, Report and Order ("1987 Pole Attachment Order"), n.10.

66 1987 Pole Attachment Order, ¶ 19. See also, *In the Matter of Amendment of Rules and Policies Governing the Attachment of Cable Television Hardware to Utility Poles*, CC Docket No. 86-212, Memorandum Opinion and Order on Reconsideration, rel. Jan. 9, 1989, ¶ 9.

67 Exhibit CLP-RATES-2.14, p. 3 of 7 (1-0.85 = 0.15 or 15%).

68 Eversource response to NECTA-001(i).

69 2000 Pole Attachment Order, ¶ 38, n.140.

70 See, e.g., NECTA 001, 006, 023, 059, 060, 064, 065, 113.

not separately track appurtenance investment and cannot distinguish pole-related from non-pole-related appurtenances or calculate an accurate percentage.[71] Nevertheless, as further explained below, Eversource's response to NECTA-059 supplies itemized retirement-unit balances that permit an evaluation of this issue and rebut the presumption that Eversource's investment in non-pole appurtenances amounts to only 15%.

Q. Did Eversource include other information in its rate case filing that calls into question its claim that it does not separately track appurtenance investment and cannot distinguish non-pole-related appurtenances?

A. Yes. Eversource Exhibit CLP-STORM-1 (Storms Panel Testimony) discusses weather events between January 2024 and March 2025. As part of the documentation the Company provided to support its recovery of the costs associated with these weather events, a series of work orders was provided. One such work order (identified as Exhibit ACCT-2 (CLP-1) (MS24A) – REDACTED) lists the labor, material, overheads, and other items included in the Company's total storm restoration costs for a weather event on January 9, 2024. The materials schedule for this work order lists separately the quantity and costs of fiberglass and wood crossarms of different sizes and related brackets and hardware.[72] The work order also shows allocated installation cost and other capitalized costs to derive the Total Direct Capitalized Costs of nineteen (19) fiberglass crossarm units (at $14,178) and five (5) wood crossarm units (at $3,165).[73] This

[71] Eversource responses to NECTA-64 and NECTA 65.

[72] Exhibit ACCT-2 (CLP-1) (MS24A) – REDACTED, p. 41, lines 23 through 26 and p. 42, lines 129 and 130. The materials schedule also includes the Stock Code, Description and Payment Month. *See id.* at p. 45 listing fiberglass and wood crossarms as capitalized materials.

[73] Exhibit ACCT-2 (CLP-1) (MS24A) – REDACTED, p. 66.

information demonstrates that the Company has records capable of identifying and quantifying the costs of crossarms – i.e., non-pole-related appurtenances.

Q. What Company-specific evidence supports a finding that the 15% factor is inaccurate?

A. Eversource's Attachment 1 to NECTA-59 as confirmed by Attachment 1 to NECTA-118 is the primary evidence. The FCC Cable Formula starts with gross investment in Account 364 and subtracts accumulated depreciation and accumulated deferred income taxes to derive net investment before the appurtenance adjustment. FERC Account 364 includes installed poles, towers, and fixtures supporting overhead distribution conductors and service wires, with nineteen (19) listed categories.[74] The Account, by definition, therefore includes more than bare poles. The FCC has recognized the Account's broad contents, including crossarms, towers, transformer racks, and platforms.[75] In NECTA-059 Attachment 1, Eversource identifies retirement-unit costs within the $881,731,575 Account 364 balance used in Eversource's rate formula.[76] We have reproduced the detail on Eversource's FERC Account 364 as of December 31, 2025 below.[77]

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74 18 CFR Part 101.

75 *In the Matter of Amendment of Commission's Rules and Policies Governing Pole Attachments,* CS Docket No. 97-98, Consolidated Partial Order on Reconsideration, rel. May 25, 2001, ¶ 121 ("Even with the 15% reduction for non-pole appurtenances such as crossarms, this [Account 364] is still a very generous account, including the cost of towers, transformer racks and platforms.").

76 Compare the Gross Pole Investment (Account 364) used in the formula of $881,731,575 (Exh. CLP-RATES-2.14, p. 3 of 7) to Total Account 364 Balance as of 12/31/25 shown in NECTA-059 Attachment 1 of $881,731,575.

77 As discussed below, Eversource's response to NECTA-118 states that four of the retirement unit categories listed in Utility Account 364310 in NECTA-59 Attachment 1 were incorrectly assigned to this utility account and the Company has performed an asset transfer to move them to their correct utility accounts.

Table 1: FERC Account 364 Detail (NECTA-059, Attachment 1)

GL Account	Utility Account	Retirement Unit	Quantity	Book Cost
101010 Utility Plant in Service	364310 Poles and Appurtenance	INSULATOR, PIN/POST	2	7,778
		INSULATOR, STRING	-	50,899
		POLE Fully Owned <= 35FT	55,654	29,498,199
		POLE Fully Owned > 35FT	21,324	67,227,562
		POLE Jointly Owned <= 35FT	264,171	62,735,545
		POLE Jointly Owned > 35FT	320,521	394,015,976
		POLE PLATFORM	204	5,070,824
		POLE TOP FRAMING	790,582	258,449,437
		TRANSFORMER, OVERHEAD < 500 KVA	-	989
		XFMR, INST OVERHEAD < 500 KVA	-	35
	364310 Poles and Appurtenance Total		1,452,458	817,057,246
101010 Utility Plant in Service Total			1,452,458	817,057,246
106010 Completed Construction not Classified	364310 Poles and Appurtenance	Non-unitized	77,320	63,608,379
	364310 Poles and Appurtenance Total		77,320	63,608,379
106010 Completed Construction not Classified Total			77,320	63,608,379
Grand Total			1,529,778	880,665,625
			Adjusting Journal Entry 12-2025	1,065,950
			Total Account 364	881,731,575

Q. Which retirement-unit balances are relevant to your analysis of the appropriate appurtenance factor?

A. The following table reproduces the six categories we preliminarily identify as non-pole-related appurtenances from NECTA-059 Attachment 1. Their classification is discussed below.

Table 2: Non-Pole Appurtenances in FERC Account 364

Retirement unit	Book cost
Pole Top Framing	$258,449,437
Pole Platform	$5,070,824
Insulator, Pin/Post	$7,778
Insulator, String	$50,899
Transformer, Overhead <500 KVA	$989
XFMR, INST Overhead <500 KVA	$35
Selected categories total	**$263,579,962**

Pole Top Framing alone accounts for approximately 29.3% of the $881,731,575 Account 364 balance. In total, the non-pole-related appurtenance categories total almost $264

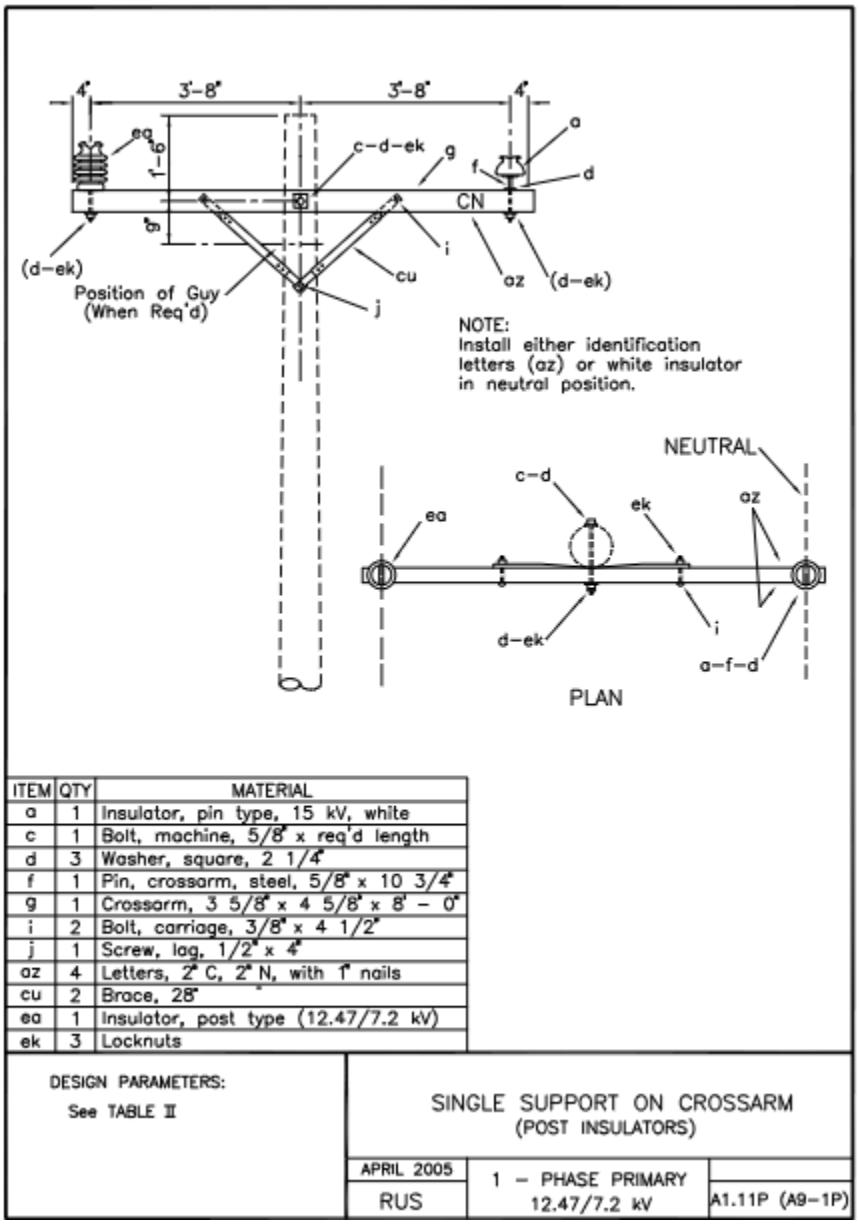
million of the almost $882 million in Account 364. The Account 364 balance also contains poles, non-unitized plant, and an adjusting journal entry.

Q. What supports your interpretation of Pole Top Framing?

A. We are not engineers, so we have referred to publicly available documentation that identifies and describes what Pole Top Framing is, as that term relates to Eversource's appurtenance investment in Account 364. For example, construction guidance from the United States Department of Agriculture Rural Utilities Service ("RUS") provides useful context.[78] RUS has issued pole top framing bulletins to serve as standard technical manuals that provide specifications and structural engineering drawings for constructing overhead electric distribution lines. The RUS pole-top assembly drawing below illustrates crossarms, braces, brackets, insulators, and associated hardware.[79] This diagram is provided to help interpret the retirement-unit label "Pole Top Framing," not to establish that every Eversource framing unit has the same composition.

[78] *See, e.g.*, United States Department of Agriculture Rural Utilities Service, RUS Bulletin 1728F-804, Specifications and Drawings for 12.47/7.2 kV Line Construction, incorporated by reference in 7 CFR Part 1728, effective date: October 2005 ("RUS Bulletin 1728F-804").

[79] RUS Bulletin 1728F-804, p. 26.



ITEM	QTY	MATERIAL
a	1	Insulator, pin type, 15 kV, white
c	1	Bolt, machine, 5/8" x req'd length
d	3	Washer, square, 2 1/4"
f	1	Pin, crossarm, steel, 5/8" x 10 3/4"
g	1	Crossarm, 3 5/8" x 4 5/8" x 8' - 0"
i	2	Bolt, carriage, 3/8" x 4 1/2"
j	1	Screw, lag, 1/2" x 4"
az	4	Letters, 2" C, 2" N, with 1" nails
cu	2	Brace, 28"
ea	1	Insulator, post type (12.47/7.2 kV)
ek	3	Locknuts

DESIGN PARAMETERS:
See TABLE II

SINGLE SUPPORT ON CROSSARM
(POST INSULATORS)

APRIL 2005	1 - PHASE PRIMARY	
RUS	12.47/7.2 kV	A1.11P (A9-1P)

The drawing identifies a crossarm as item g, a fixture that Eversource identifies as a non-pole appurtenance.[80] This diagram also depicts hardware (e.g., braces, bolts, screws, washers, etc.) used as support. Also shown in the pole top assembly diagram are the

[80] Eversource response to NECTA 64.

insulator items that appear in NECTA-59 Attachment 1 (e.g., "insulator, pin type" (a) and pin (f))." RUS states that the function of these items is to support electric service: "The specifications and drawings of this bulletin have been published to set forth RUS requirements, specifications and standards for the construction of 12.47/7.2 kV overhead electric distribution lines and associated equipment and construction assembly units that RUS electric borrowers install."[81]

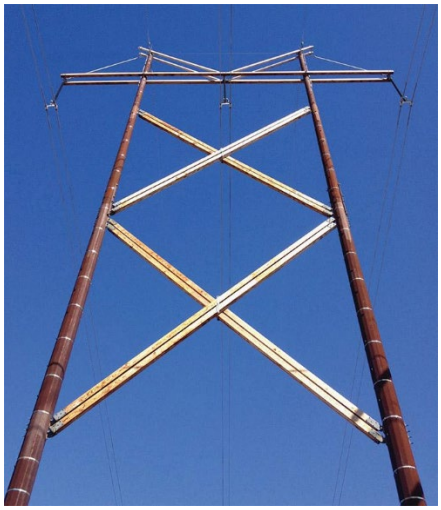
Q. Did Eversource provide additional information that indicates that the Pole Top Framing retirement unit contains items that serve solely electric operations and are therefore non-pole-related appurtenances?

A. Yes. Eversource provided Attachment 1 to NECTA-118 which lists the compatible units that comprise the pole top framing retirement unit in Account 364. This attachment includes a description of the compatible units, among other information. Of the 50 total Pole Top Framing entries in this attachment, 45 of them expressly relate to crossarms. These include crossarms of different types, sizes and materials, as well as crossarm braces. It is evident that these items are crossarms because the word "crossarm" is included in the descriptions.[82] It is undisputed that crossarms are non-pole-related appurtenances.

[81] RUS Bulletin 1728F-804, p. 1.

[82] Three of the 45 entries refer to "Single Tangent" instead of the word "crossarm," but a Single Tangent is a type of crossarm. See, *e.g.*, "Comprehensive Guide to Electrical Arms: Types, Materials, and Applications," Section 1.4 Tangent Cross Arm ("These cross arms are used in straight line sections of transmission and distribution lines.")

While the remaining five entries in NECTA-118 Attachment 1 do not contain the word "crossarm" in the description, they also appear to be non-pole-related appurtenances. Three of the remaining five entries are described as "Pole, 10 FT, Wood, X-Bracing, Sub-Trans, H-Frame," "Pole, 13 FT, Wood, X-Bracing, Sub-Trans, H-Frame" and "Pole, 13 FT, Wood, X-Bracing, Sub-Trans, H-Frame." These descriptions appear to reference diagonal supports or "x-bracing" on an electric subtransmission H-frame structure, as depicted below:[83]



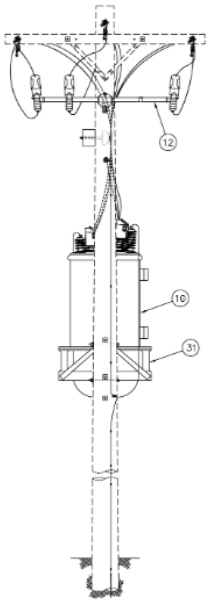
These items are the wooden diagonal structures forming the "X" between the vertical poles. Likewise, the remaining two entries – "Pole Brace, 10 FT, Weathering Steel, X-Bracing, Sub-Trans, H-Frame, and "Pole Brace, 10 FT, Weathering Steel, X-Bracing, Sub-Trans, H-Frame, CT/WMA Transmission" – also appear to be structural reinforcement components of subtransmission H-Frames made of corrosion-resistant steel

[83] Source of photograph: website of Hughes Brothers, available at: https://www.hughesbros.com/products/steel-framing .

material instead of wood. These X-bracing items are transmission-related appurtenances that solely support electric operations. Thus, of the 50 entries related to Pole Top Framing in Attachment 1 to NECTA-118, **all** of them are non-pole-related appurtenances. In other words, NECTA-118 Attachment 1 shows that the Pole Top Framing retirement unit – which accounts for approximately 29.3% of the Account 364 balance used in Eversource's pole attachment rate formula – is comprised entirely of non-pole related appurtenances.

Q. FERC Account 364 also includes "Pole Platform." Based on the label of this retirement unit, does this also appear to be equipment that supports solely electric service?

A. Yes. A picture of a pole platform is provided below.[84]



[84] Diagram taken from Rocky Mountain Power Distribution Construction Standard, available at: https://ia.cpuc.ca.gov/environment/info/dudek/LassenSub/documents/PEA_3.4.3.e_EL551.pdf .

The pole platform (31) is designed to support electrical transformers (10) and is a piece of equipment separate from the poles and crossarms.[85] Accordingly, pole platforms constitute non-pole-related appurtenances because they solely support electric utility operations and should be excluded from the pole investment used to calculate pole attachment rental rates.

Q. Did Eversource provide additional information that indicates that the Pole Platform retirement unit contains items that serve solely electric operations and are therefore non-pole-related appurtenances?

A. Yes. Two of the compatible units listed in Attachment 1 to NECTA-118 relate to Pole Platform – they are "Platform, Equipment, Galvanized Steel, 18 x 4 Feet, 7240 LB" and "Platform, Raptor Kit, Fiberglass, 48 x 48 Inch, with Centermount Brackets, (EMA - Osprey)." The description of the first item is consistent with a pole platform to support heavy electrical equipment such as transformers (as shown in the pole platform picture above). The description of the second items indicates a platform used as a wildlife-protection device installed on top of utility poles to provide a safe nesting location for large birds of prey. Both of these items solely support electric operations and should be excluded from the Account 364 balance used in Eversource's pole attachment rate formula.

[85] Rocky Mountain Power Distribution Construction Standard, p. 2.

Q. FERC Account 364 also includes "Transformer, Overhead<500 KVA" and "XFMR, INST Overhead < 500 KVA." Based on these retirement unit labels, are these items specific to electric service?

A. The labels "Transformer, Overhead <500 KVA" and "XFMR, INST Overhead <500 KVA" appear to identify transformer equipment and installation.[86] The pin/post and string insulator retirement unit labels likewise indicate electric equipment. We conclude that these items are not utilized by attaching entities nor integrally related to the support structure used in furnishing pole attachments – i.e., these are non-pole-related appurtenances. Accordingly, they should be excluded from the pole investment used to calculate pole attachment rental rates.

Q. Did Eversource provide additional information on these items that support excluding them from the Account 364 balance used in the pole attachment rate formula?

A. Yes. Eversource's response to NECTA-118(a) states that it incorrectly assigned the four retirement units "INSULATOR, PIN/POST," "INSULATOR, STRING," "TRANSFORMER, OVERHEAD < 500 KVA," and "XFMR, INST OVERHEAD < 500 KVA" to Utility Account 364310. As a result, the Company performed an asset transfer to move those assets (totaling $59,702) to their correct utility accounts. In other words, by Eversource's own account, these retirement units should be excluded from the Account 364 balance used in the pole attachment rate formula.

[86] XFMR is a commonly-used abbreviation for transformer. See, e.g., Tacoma Power, Abbreviations, available at: https://cms.tacoma.gov/purchasing/formalbids/PT25-0125F.pdf#page=45. "INST" likely refers to installation.

Q. Does the available evidence support an appurtenance factor greater than the 15% presumption?

A. Yes. Eversource's itemized retirement unit balances and its response and Attachment to NECTA-118, together with the equipment descriptions discussed above, provide substantial evidence that the 15% presumption significantly understates the Company's investment in non-pole-related appurtenances. In other words, this evidence rebuts the rebuttable 15% presumption.

Q. What amount do you calculate for the retirement unit categories that appear to be non-pole appurtenances?

A. The six balances for non-pole-related appurtenances shown above sum to $263,579,962. That total includes $258,449,437 in Pole Top Framing, $5,070,824 in Pole Platform, and $59,701 in the four remaining categories. These are gross book cost balances for categories that, based on Eversource's own information and descriptions and the available supporting evidence, constitute investment in non-pole-related appurtenances.

Q. What appurtenance factor does that calculation indicate?

A. Dividing the total of non-pole-related appurtenances of $263,579,962 by the $881,731,575 total Account 364 balance yields 29.9%. This is approximately twice the 15% presumption. This strongly demonstrates that the presumed 15% factor has been rebutted and understates the non-pole-related appurtenance investment reflected in

Account 364. Accordingly, PURA should use 29.9% as the appropriate appurtenance factor in the pole rental calculation approved in this proceeding.[87]

Q. How would a 29.9% factor affect pole attachment rental rates?

A. The regulatory precedent is clear, attachers should not be paying for equipment that supports only electric attachments. Replacing the 15% factor with 29.9% would retain 70.1%, rather than 85%, of net pole investment in the rate formula. Holding all other inputs constant, the calculated net cost of a bare-pole is reduced from $1,291.93 to $1,065.46, and the pole attachment rental rates decline by approximately 17.5%. Annual cable rates decrease from $22.61 to $18.65 for solely owned poles and from $11.31 to $9.33 for jointly owned poles. The urban telecom rates decline from $25.07 to $20.67 (solely owned) and from $12.53 to $10.34 (jointly owned). The non-urban telecom rates decline from $25.20 to $20.78 (solely owned) and from $12.60 to $10.39 (jointly owned). These results demonstrate the materiality of the appurtenance factor input.

Q. Did Eversource provide information showing that a 29.9% appurtenance factor is conservatively low?

A. Yes. The 29.9% figure is based on **unitized** non-pole-related appurtenance investment in Account 364 that we identified in NECTA-59 Attachment 1. However, there is also substantial **non-unitized** non-pole-related appurtenance investment included in the $63,608,379 non-unitized balance shown on NECTA-59 Attachment 1. NECTA-119 Attachment 2 shows the work orders from the $63,608,379 non-unitized balance that

[87] We may revisit this factor when Eversource provides additional information in response to pending NECTA discovery responses.

were unitized and posted to the CPR after December 31, 2025. This attachment shows a total of $7,193,051 in investment in the six non-pole-related appurtenance retirement units discussed above (or 11% of the $63.608 non-unitized balance), and $3.174 million in Pole Top Framing alone. And there are more retirement units in NECTA-119 Attachment 2 that are clearly non-pole related appurtenances, such as Capacitors, Conductors, electrical cabinets, switches and others. All of these non-pole-related appurtenances should be excluded from the $63,608,379 non-unitized balance, and in turn, excluded from the Attachment 364 rate formula input because they support only electric operations and not cable/telecommunications pole attachments. Of the $63,608,379 non-unitized balance used in the Account 364 formula input, 62% of that amount has since been unitized and 17% ($10,712,493) of that pertains to unitized poles (or conversely, 83% to non-pole related investment). This information shows that the 29.9% appurtenance factor proposed above is extremely conservative (i.e., low).

Q. Has the Authority previously found the rebuttable presumption appurtenance factor of 15% to be inaccurate?

A. Yes. PURA approved a 22.67% factor in UI's recent rate case (Docket No. 24-10-04) and a 20.16% factor in UI's previous rate case (Docket No. 22-08-08).[88] These findings reinforce that the 15% FCC presumption can and should be tested against utility-specific information and is not necessarily representative of a particular utility's actual investment.

[88] PURA Decision in Docket No. 24-10-04, dated October 28, 2025, Appendix A; PURA Decision in Docket No. 22-08-08, dated August 25, 2023, p. 260.

Q. What is your recommendation?

A. The available Company-specific data provide substantial evidence that the 15% appurtenance factor is rebutted and understated. Based on Eversource's own information, our calculation of 29.9% is a reasonable (yet conservatively low) estimate for evaluating the magnitude of the understatement. Absent additional data, an appurtenance factor of 29.9% should be used to determine pole rental rates in this proceeding.

B. Eversource's Pole Count Formula Input Is Inaccurate

Q. Why is the number of poles important in calculating pole attachment rental rates?

A. Pole count is the denominator used to calculate the net cost of a bare pole.[89] If the pole count is not accurate, the resulting pole attachment rates will not be accurate. Notably, understating the pole count will overstate the net cost of a bare pole and, in turn, lead to an overstated pole attachment rate.

Q. How many poles does Eversource use in its pole attachment rate calculation?

A. Eversource used a total pole count of 664,725, consisting of 76,993 solely owned poles and 587,732 jointly owned poles.[90] Eversource assigns a 50% equivalent-pole weight to the jointly owned poles, which produces 370,859 equivalent poles.[91]

Q. What is your primary concern with Eversource's pole count input?

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89 Exhibit CLP-RATES-2.14, Tab Exh. 2.14, 3 of 7.

90 Exhibit CLP-RATES-2.14, Tab Exh. 2.14, 7 of 7.

91 Exhibit CLP-RATES-2.14, Tab Exh. 2.14, 7 of 7 (76,993 +587,732 x 0.5).

A. The pole count that Eversource used in the denominator of its Net Cost of a Bare Pole calculation has not been reconciled to the plant investment included in the Formula's numerator.

Q. Please elaborate on this concern.

A. NECTA-059 Attachment 1 reports approximately $881.732 million in gross Account 364 investment, which includes approximately $63.608 million of completed construction not classified in Account 106010 (labeled as **non-unitized**[92]). Eversource explains that it included only **unitized** retirement units in the pole count formula input, and that any poles included in the $63.608 million of non-unitized investment are excluded from the pole count formula input.[93] By excluding non-unitized installed poles from the denominator of the Net Cost of a Bare Pole calculation and including the non-unitized investment in the numerator of the calculation, a potential mismatch is embedded into the calculation that overstates the cost of a bare pole and, in turn, artificially inflates the resulting pole attachment rates (both cable and telecom rates).

Q. Why might installed poles be recorded as non-unitized plant?

A. Eversource explains that costs generally move from construction work in progress (Account 107) to completed construction not classified (Account 106) when the facilities are placed in service.[94] The facilities are later transferred to plant in service (Account

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92 Unitized means a completed work order has been closed and its costs have been assigned to specific retirement units in the continuing property records. Non-unitized means the construction has been placed in-service, but the work order has not yet been closed and its costs have not been assigned to retirement units.

93 Eversource response to NECTA-062.

94 Eversource responses to NECTA-056(b) and NECTA-058.

101010) and assigned to retirement units when the work order is closed and posted to the continuing property records ("CPR").[95] As a result, there can be a period of time (i.e., between the posting to Account 106 and the later posting to Account 101010) in which a pole, for example, is installed (and "used and useful") but is not reflected in the unitized pole retirement-unit count or CPR.

Q. Does Eversource confirm that only unitized poles included in CPR are included in the pole count formula input?

A. Yes. In its response to NECTA-013, Eversource states: "The Company utilizes pole data from CPR as of a point in time for purposes of calculating the pole attachment rate. The Company does not adjust its plant accounting CPR to record poles for the express purpose of calculating the pole attachment rate."

Q. Can you quantify the number of poles that are installed and in-service but non-unitized (and, thus, omitted from the pole count formula input)?

A. Not at this time. Eversource states that non-unitized poles cannot be identified.[96] Therefore, we do not have information necessary to determine how many installed poles are included in the $63.608 million in book cost for non-unitized plant shown on NECTA-059 Attachment 1.

[95] Eversource describes this process using a selected work order in its response to NECTA-075.

[96] Eversource response to NECTA-062.

Q. Did NECTA request information from Eversource for the purpose of quantifying the number of in-service, non-unitized poles that were excluded from the formula's pole count?

A. Yes. NECTA-119 asked Eversource to provide a work order schedule reconciling the $63.608 million balance, identify all work orders involving pole installation/replacement, and identify each work order that was subsequently unitized.

Q. Did Eversource's response quantify the number of non-unitized poles that are excluded from the rate formula's pole count?

A. No. In its response to NECTA-119, Eversource states that work orders involving pole installation/replacement "cannot be specifically identified"[97] because retirement unit category is not determined until the work order is unitized and posted to the CPR. However, the work order information provided as NECTA-119 Attachment 1 clearly indicates that the work orders involve many poles. The 104-page attachment containing thousands of line items is difficult to analyze because the Company produced it in PDF only (rather than a filterable Excel file), but a high-level review indicates that there are more than 700 references to pole installations/replacements related to the Company's Pole Integrity Program alone, as well as other pole replacements unrelated to the Pole Integrity Program. While this information shows that the non-unitized investment includes poles that are excluded from the formula's pole count, it does not provide

[97] Eversource response to NECTA-119(b).

information sufficient to develop a precise count of excluded poles or the net effect on the formula's pole count from excluding non-unitized poles.

Q. Did Eversource provide other information in response to NECTA-119 that provides additional context about the $63.608 non-unitized investment balance?

A. Yes. In NECTA-119 Attachment 2 Eversource provided the list of work orders from the $63.608 non-unitized balance that were unitized and posted to the CPR after December 31, 2025. This attachment shows that $39,433,102 of the $63,608,379 non-unitized balance (62%) has since been unitized, of which $10,712,493 pertains to unitized poles (solely owned and jointly owned). In other words, approximately 17% of the $63,608,379 in non-unitized book cost included in the formula input's Account 364 balance pertains to investment in poles that are not included in the formula's pole count (but are currently in-service, unitized and reflected in the CPR). Unfortunately, NECTA-119 Attachment 2 does not quantify the number of poles included in this approximately $10.7 million in now-unitized pole investment, or provide information about the net effect on the formula's pole count.

Q. Did Eversource provide data showing a higher pole count than what it uses as the formula input (i.e., 664,725 total poles and 370,859 equivalent poles)?

A. Yes. In response to NECTA-008, Eversource provided Geographic Information System ("GIS") data showing a Connecticut pole count of 730,325, comprising 94,686 solely owned poles and 635,639 jointly owned poles. The total pole account provided in NECTA-008 exceeds the total pole count used in the formula input by 65,600 poles. Applying Eversource's 50% weighting to jointly owned poles to the GIS pole counts

produces a pole equivalency of 412,506 pole equivalents,[98] which exceeds Eversource's pole count formula input by 41,647 poles. Eversource explains in its response to NECTA-008 that its GIS pole count will not tie to the unitized pole count used as the formula input due to timing of recognition in the CPR (the timing issue discussed above).

Q. Is there other information that calls into question the pole count Eversource used as the formula input?

A. Yes. NECTA-059 Attachment 1 shows an approximate $1.066 million adjusting journal entry that Eversource explains was made to reflect the estimated increase to FERC Account 364 pole investments associated with Frontier jointly owned poles.[99] The Company has not provided the number of poles associated with this adjustment or whether those poles are included in the pole count formula input.

In addition, the 2018 settlement adopted in Eversource's prior rate case used an equivalent pole count of 377,554,[100] which means Eversource's pole count formula input reflects a reduction of 6,695 pole equivalents since 2018. Eversource's reported decline in pole count is suspect given the Company's continued investment in and expansion of its distribution infrastructure over the intervening period and raises further questions about the accuracy of Eversource's rate formula pole count input.

Q. Can you demonstrate the extent to which the pole attachment rates are sensitive to pole count?

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98 (94,686 +635,639 x 0.5) = 412,505.5 (rounded to 412,506).

99 Eversource response to NECTA-059.

100 See, Executed Pole Attachment Settlement Agreement, dated February 12, 2018, Docket No. 17-10-46, adopted in PURA Decision in Docket No. 17-10-46, dated April 18, 2018, pp. 4, 9.

A. Yes. Holding all other pole inputs constant, substituting Eversource's pole count formula input with the GIS pole equivalent count of 412,506 results in a 10% decrease in the Net Cost of a Bare Pole and a corresponding 10% decrease in the pole attachment rates (both cable and telecom). Thus, with the revised pole count, annual cable rates decrease from $22.61 to $20.33 for solely owned poles and from $11.31 to $10.17 for jointly owned poles. The urban telecom rates decline from $25.07 to $22.54 (solely owned) and from $12.53 to $11.27 (jointly owned). The non-urban telecom rates decline from $25.20 to $22.66 (solely owned) and from $12.60 to $11.33 (jointly owned).

Q. What is your recommendation regarding the pole count formula input?

A. The current record provides substantial reason to question Eversource's 370,859 pole equivalent formula input. First, Eversource's own GIS data shows a higher pole count. Second, by counting neither in-service poles that were not unitized on the date the Company selected for its pole count input nor the pole count that may be included in the December 2025 adjusting journal entry, there appears to be a mismatch between the pole investment in the formula's numerator and the pole count in the formula's denominator. If more information in discovery responses becomes available, we intend to reconcile the pole counts and provide additional information on the extent to which Eversource's pole count input is understated. Absent such information, however, at the very least, the higher pole count revealed in the GIS should be used. Otherwise, Eversource's pole count will be understated, which will overstate the Net Cost of a Bare Pole – a key driver of the pole attachment rental rates.

Q. Are there any other issues that you've identified with Eversource's pole rental rate calculation?

A. At this time, there are other potential flaws in Eversource's calculation that we are evaluating, and about which NECTA has issued discovery requests. However, Eversource's responses to those requests either have not been provided yet, or Eversource's initial answers were not fully responsive. Accordingly, we reserve the right to supplement our testimony to address issues revealed by future or further discovery responses.

C. Presentation of Corrected Pole Attachment Rental Rates

Q. What are the corrected, accurate pole attachment rental rates once the input adjustments discussed above are incorporated into Eversource's pole attachment rate formula?

A. The following table compares Eversource's proposed pole attachment rental rates to the rates resulting from the formula input adjustments discussed above. Column 1 lists the pole attachment rental rate elements for cable and telecom attachments. Column 2 contains Eversource's proposed rates. Column 3 contains the attachment rates resulting from replacing the inaccurate 15% rebuttable presumption appurtenance factor with the 29.9% factor developed above to account for Eversource's apparent understatement of non-pole-related appurtenances.[101] Column 4 contains the attachment rates resulting from replacing Eversource's understated pole count with the pole count taken from the

[101] We changed Eversource's 0.85 multiplier to 0.701 to exclude the estimated 29.9% share of non-pole appurtenances. We made no further adjustment to net pole investment to avoid double counting.

Company's GIS system. Column 5 contains the rates resulting from the combination of both input adjustments. Work Papers supporting the rate recalculations are provided in Exhibit WP-3. We recommend PURA adopt the pole attachment rates that include both input adjustments (Column 5).

Table 3: Pole Attachment Rental Rates - Revised

Col. 1	Col. 2	Col. 3[102]	Col. 4[103]	Col. 5[104]
Rental Rate	Eversource Proposed	Appurtenance Factor	Pole Count	Combined
CATV (solely owned)	$22.61	$18.65	$20.33	$16.76
CATV (jointly owned)	$11.31	$9.33	$10.17	$8.38
Telecom – Urban (solely owned)	$25.07	$20.67	$22.54	$18.59
Telecom – Urban (jointly owned)	$12.53	$10.34	$11.27	$9.29
Telecom – Non-Urban (solely owned)	$25.20	$20.78	$22.66	$18.69
Telecom – Non-Urban (jointly owned)	$12.60	$10.39	$11.33	$9.34

Q. Does this conclude your testimony?

A. Yes.

[102] Exhibit WP-3, pp. 1-8.

[103] Exhibit WP-3, pp. 9-16.

[104] Exhibit WP-3, pp. 17-24.