Date Filed: September 23, 2026

Witness: John P. Dipaola-Tromba, Sean D. Redding, Jenna M. Turner, Leanne M. Landry and Jeffrey D. Turano
Request from: New England Connectivity and Telecommunications Association

Question:

(FERC Accounts) Provide Eversource's policy on the accounting treatment of vegetation management costs, including capitalization vs. expense treatment.

Response:

Please refer to the NECTA-069, Attachment 1, for Accounting Policy Statement 8 which describes the accounting treatment of capitalization versus expense costs. In addition, certain vegetation management costs are, or have been historically, treated as capital based upon PURA precedent. See, e.g., Docket No. 17-10-46, April 18, 2018 Decision at Page 15 ("the Authority approves the Amended Settlement Agreement with respect to its provisions for future funding and tracking of ETT [enhanced tree trimming] and ETR [enhanced tree removal] capital expenditures."); Docket No. 17-10-46RE02, June 12, 2019 decision at Page 7 ("The Authority will monitor the Company's ETR program through the capital tracker mechanism authorized in the Rate Case Decision.")