Date Filed: November 03, 2026

Witness: David L. Gladey and Marisa B. Paruta
Request from: New England Connectivity and Telecommunications Association

Question:

Refer to NECTA-059 Attachment 1, line 17 (204 POLE PLATFORM units; $5,070,824), and NECTA-064. To the extent not already provided in response to NECTA-118, provide the following:

a. Define "POLE PLATFORM" in Eversource's retirement-unit records, identify what a recorded unit represents, and describe the equipment typically supported (for example, transformers, regulators, other electrical equipment, or common structural elements). State whether any platform is mounted on more than one pole.
b. Provide the Company's engineering drawings, structure/platform standards, specifications, diagrams, bills of material, compatible-unit definitions, construction/maintenance manuals, and available photographs depicting each platform design covered by the retirement unit.
c. Provide a listing of the 204 platform units, by type and available identifying code, and identify any portion representing investment in the common pole structure versus equipment-specific support. A complete response will supply supporting records or explain why no allocation can be made.

Response:

a. Please refer to the Company's response in NECTA-131[i], subpart a, where the Company provided the definition for "POLE PLATFORM." Pole platforms are used to provide structural support and a stable mounting surface for voltage regulators on Eversource's distribution poles. These platforms are used for when their size and weights exceed the capacity of standard mounting provisions. The platform will be mounted utilizing two poles. Please refer to NECTA-133, Attachment 1, for pole platform standards.

b. Please refer to the Company's response in NECTA-118, Attachment 1, where the Company provided a list of the compatible units (CUs) identified individually for "POLE PLATFORM," which comprise the retirement units in FERC Account 364310.

   Please also refer to NECTA-133, Attachment 1, for the Company's standards, bill of materials, and construction and maintenance manuals related to Pole Platforms.

   NECTA-133, Attachment 1, contains the following:

   Structure/Platform Standards (with Bill of Material and CUS)

DTR 16.711 - Platform Mounted Regulator Grounding and Notes
DTR 17.046 - 35 kV & Below - Wye-Wye Three-Phase Ste-up/Down Transformer Installation - Platform Mount
DTR 20.360 - Design Guide for Platform Mounted Installations
DTR 20.361 - 35 kV & Below MGY - Three - Single-Phase
DTR 20.371 - 35 kV Delta/UGY & Below - Two or Three Regulator Installation

Construction/Maintenance Manuals
DSEM 13.101 - Regulator Guide

c. Please refer to NECTA-133, Attachment 2, for a listing of the 204 platform units as of December 31, 2025 with asset id, description, and asset location. The Company does not track pole platforms by the type of equipment they support.

Prior Referenced Response:

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[i] NECTA-131 Question:

Refer to NECTA-059, page 1, and NECTA-059, Attachment 1, lines 10–24; NECTA-064 and NECTA-065. To the extent not already provided in response to NECTA-118, provide the following:

a. For every retirement-unit entry in NECTA-059, Attachment 1—including INSULATOR, PIN/POST; INSULATOR, STRING; the four "POLE Fully Owned/Jointly Owned" categories; POLE PLATFORM; POLE TOP FRAMING; TRANSFORMER, OVERHEAD < 500 KVA; XFMR, INST OVERHEAD < 500 KVA; and Non-unitized— provide the Company definition, unit of measurement, retirement-unit code, criteria for recording an addition or retirement, and typical equipment/materials, labor, and overhead costs included.
b. Produce any retirement-unit dictionary, continuing-property-record manual, plant accounting instructions, accounting guides, technical publications or other Company documents that define or govern retirement units.
c. If a listed retirement-unit description has a different meaning from standard engineering terminology, explain that difference and identify the Eversource document that controls its meaning.

NECTA-131 Response:

a. As discussed in the response to NECTA-118i , the Company has since reclassified the INSULATOR, PIN/POST; INSULATOR, STRING; TRANSFORMER, OVERHEAD < 500 KVA; XFMR, INST OVERHEAD < 500 KVA retirement units to their appropriate Utility Accounts. As described in NECTA-130, the Company is providing a revised response to NECTA-059-RV01, Attachment 1 (NECTA-059-RV01ii), which will provide updated retirement units. For every retirement unit entry in NECTA-059-RV01, Attachment 1, Account 364310, please find below the Company definition:

Function:	Distribution Plant
Regulatory Account Number:	364
Account Title:	Poles, Towers, & Fixtures
Property Group:	Electric Plant

Retirement Unit	Description	Recording Unit of Measure
POLE TOP FRAMING, Each	Complete pole top framing including crossarms, anchors, outriggers, brackets, and attaching	Each pole top framing
PLATFORM, TRANS-FORMER OR SWITCHING, Each	Complete transformer or switching platform excluding poles and appurtenances, but including stringers, planking, pipe rail-ing, etc., and attaching hardware.	Each platform
POLE, Each	Complete single pole.	Each pole
TOWER, Each	Complete tower including steel crossarms, extensions, footing steel, concrete founda-tions, special NOTE: The total height of a tower includes the height of the tower plus the height of its extensions.	Each tower

Please refer to NECTA-131, Attachment 1, for a listing of the compatible units (CUs) that comprise the "POLE Fully Owned/Jointly Owned" categories. A listing of CUs that comprise the POLE PLATFORM and POLE TOP FRAMING Retirement Units can be found in NECTA-118, Attachment 1. Unitized assets are recorded in the Continuing Property Records (CPR) at a 'fully loaded' cost, including all applicable labor, materials, minor items, and overheads according to the individual work orders' installation/removal/expense FERC Account mapping allocation, which would calculate the final cost / book value for each unit of measure that is ultimately recognized in the FERC Account 101010 Utility Account.

b. Please refer to NECTA-131, Attachment 2, for the Company's distribution retirement unit manual, NECTA-131, Attachment 3 for the Company's distribution plant account manual and EOE-060, Attachment 3, APS08 - Capital Versus Expense Criteria, for the Company's capital vs. expense policy (APS#8). Combined, these documents define and govern the Company's retirement units.

c. There are no listed retirement-unit descriptions that have a different meaning from standard engineering terminology.