

**Public Service of New Hampshire d/b/a Eversource Energy**  
**Docket No. DE 21-020**

**Date Request Received: 04/12/2021**

**Date of Response: 04/28/2021**

**Request No. NECTA 1-023**

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**Request from: New England Cable and Telecommunications**

**Witness: Douglas P. Horton, Erica L. Menard**

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**Request:**

Referencing page 11, lines 3-5 of the Direct Testimony of Horton/Menard, please indicate when the Transferred Poles will be fully incorporated into Eversource's accounting system.

**Response:**

The purchase price of the Transferred Poles will be incorporated into Eversource's accounting system on the date in which the agreement is approved and executed. The increase to the pole plant account will be reflected on the Company's books at that time. The updates to the Company's plant records/systems and GIS system will be completed over several months after the completion of the transaction.

Please also see the response to NECTA 1-026.

**Public Service of New Hampshire d/b/a Eversource Energy**  
**Docket No. DE 21-020**

**Date Request Received: 04/12/2021**

**Date of Response: 04/26/2021**

**Request No. NECTA 1-043**

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**Request from: New England Cable and Telecommunications**

**Witness: Douglas P. Horton, Erica L. Menard**

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**Request:**

Please state the book value in terms of dollars and cents that Eversource will assign to the poles when it acquires ownership of them.

**Response:**

The book value that Eversource will assign to the poles when it acquires ownership will be equal to the net purchase price of the transferred poles as stated on Bates page 18, lines 14-15.