

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

Date Request Received: 06/29/2021

Date of Response: 07/14/2021

Request No. NECTA 3-017

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Request from: New England Cable and Telecommunications

Witness: Michael Shultz, Sarah Davis, Sady Rancourt

Request:

Regarding the merger between Consolidated Communications Holdings, Inc. and FairPoint Communications, Inc., please indicate whether Consolidated restated the following for New Hampshire: telecommunications plant-in-service; gross investment - poles; accumulated depreciation – total plant-in-service; accumulated depreciation – poles; depreciation rate – poles. If so, please:

(a) provide the restated values;

(b) the date those values were restated; and

(c) how those restated values compare to the last FairPoint reported pole ARMIS data, as identified in FCC Paper Report 43-01 provided in this proceeding in response to STAFF 1-031-RV01.

Response:

Please refer to Consolidated Communications' responses to Staff 1-031-RV01(a) and (b), as well as confidential Attachment NECTA 2-002. The restated values are contained therein and the restatement was effective with the Consolidated Communications closing on the acquisition of FairPoint Communications, Inc., on July 3, 2021. Consolidated Communications does not understand what NECTA means by "how those restated values compare to the last FairPoint reported pole ARMIS data". It is Consolidated Communications' belief that FairPoint Communications' prior ARMIS based data bears no relationship to GAAP requirements for purchase accounting.